federal register

BOOK 2 OF 2 BOOKS

WEDNESDAY, SEPTEMBER 15, 1976

PART IV:

FEDERAL POWER COMMISSION

■

CORPORATE AND FINANCIAL REPORTS FOR CLASS A AND B ELECTRIC UTILITIES AND LICENSEES

New FPC Form No. 162A and 162M

FEDERAL POWER COMMISSION

[18 CFR Part 141]

[Docket No. RM76-34]

CORPORATE AND FINANCIAL REPORTS FOR CLASS A AND B ELECTRIC UTILITIES AND LICENSEES

New Form No. 162A and 162M

AUGUST 31, 1976.

Notice is hereby given pursuant to 5 U.S.C. 553 and sections 3(13), 4(a), 4(b), 4(c), 301(a) 302(a), 304, 309, 311, and 312 of the Federal Power Act, as amended, (41 Stat. 1064–1065; 49 Stat. 839, 840, 854, 855, 856, 858, 859, 860; 16 U.S.C. 796(13), 797(a), 797(b), 797(c) 825(a), 825a(a), 825c(b), 825c(c), 825h, 825j, 825k), the Commission proposes to add §§ 141.63 and 141.64 to Part 141 of the Aproved Forms under the Federal Power Act to provide that new FPC Form Nos. 162A and 162M be required for reporting. Proposed new Form No. 162A would be entitled, "Annual Corporate and Financial Report for Class A and Class B Electric Utilities and Licensees." Proposed new Form No. 162M would be entitled, "Monthly Corporate and Financial Report for Class A Electric Utilities."

During the period of critical energy needs, such as the nation is currently experiencing, the public interest requires that the Commission have available to it current and continuing information on the operations of industrial companies generating electric energy. The interests of those industrial companies regulated by the Commission also require efficient and progressive means of regulation.

On September 26, 1973, in Docket No. R-438, the Commission issued Order No. 494, amending Part 2, Chapter I, Title 18 of the Code of Federal Regulations and setting forth Commission policy for the development of a fully automated computer regulatory system to provide such information. When developed and fully operative, the system will provide prompt and ready access to data contained in a central electronic data bank, eliminating the duplication of information now collected and reducing the quantity of existing manual files. This system will not only facilitate the evaluation and analysis of all data, but it will also accommodate the development of new regulatory techniques.

In Order No. 494, the Commission stated that all existing "hard copy" public use forms would be redesigned and consolidated to eliminate redundancies and that instructions for reporting would be clarified by use of Electronic Data Processing (EDP) Technology. Public use form information, as it is presently submitted, will be replaced by the submission of individual data elements within a general data element and code scheme. It is anticipated that this major system revision will result in the reduction of the total number of data items currently transmitted to the Commission by the respondents.

In Order No. 494, the Commission further stated that the development of the automated computer information system would be effected through the use of phased rulemaking proceedings in which various Commission reporting procedures and report forms would be restructured. To this end, Form Nos. 162A and 162M are designed to incorporate into a readily retrievable data processing system the information currently submitted on FPC Form Nos. 1,[1] and 5,[2] currently used.

It is proposed herein that the present Annual Report Form No. 1 would be subdivided into two separate and distinct reporting portions. The corporate information and financial data portion would be embodied in the new report Form No. 162 under a new reporting system, which is discussed further in this rulemaking. The operating data portion would be incorporated under a separate report system which will be the subject of a separate rulemaking.

The general changes which are being proposed to the Commission's reporting requirements for the new Form Nos. 162A and 162M are as follows:

1. For the most part, the requirements for all beginning of year figures (or end of previous year figures), all comparison figures (increases/decreases and year/month figures), and all month/year figures have been eliminated.

2. Duplicative data elements (data elements appearing on more than one schedule) have been eliminated to the extent feasbile.

3. The filing requirement for certain information that experience little change from year to year (often referred to as fixed data) is proposed to be reported completely in the initial submission, with only changed values being reported in subsequent submissions.

4. Minimum dollar filing requirements have been proposed for certain data elements in an effort to reduce the reporting and processing burdens.

5. Certain generalized instructions have been clarified and made more specific in order to achieve better standardization, consistency, and to reduce overall filing requirements.

In addition to the changes described above, the Commission's filing requirements contained in the two new Form Nos. 162A and 162M have been rearranged for the purpose of achieving more efficiency in the collection process. Respondents would be asked to utilize newly established account numbers as a supplement to the accounts contained in the Uniform System of Accounts for reporting purposes. Respondents would not be required to maintain these new accounts in their books of accounts or recordkeeping system.

Specific details of the proposed reporting scheme and related procedures are included as separate attachments to this rulemaking as follows:

Attachment A contains general instructions for the preparation and submission of public use schedules. Specifically, the attachment covers the administrative background, standard definitions, general procedures for schedule preparation, rules for data preparation, data maintenance activities, and data keying and verification instructions, all known as Level I instructions.

Attachment B contains general subject instructions for corporate and financial schedules. Specifically, the attachment covers general information surrounding corporate and financial schedules, standard definitions and codes, and general instructions, all known as Level II instructions.

Attachment C contains detailed instructions for each specific schedule to be submitted by the respondent, all known as Level III instructions.

Attachment D is a comparison and cross reference list. This list cross references current reporting requirements with that proposed, at the same time describing additions, deletions, and other peculiarities related to the changeover.

Attachments E are data standards.

Attachment F contains a sample of schedules to be submitted by the respondent.

It is anticipated that a one-year period of parallel reporting will be required for system evaluation. Assuming successful operating of the new system within such time period, the related schedules within the current Form Nos. 1 and 5 for these respondents would then be eliminated.

All data and information submitted pursuant to the new forms would be required to be subscribed and verified by a duly authorized executive officer of the respondent as being factually accurate and complete to the best of his or her knowledge according to the Commission's rules of practice and procedures (18 CFR Part 1).

It had been contemplated by the Commission that all respondents, in using EDP media, would be required to submit their data on magnetic tape. The Commission now proposes that magnetic tape, in addition to a hard copy of the forms used to create the tape, would be required only from respondents on submittal of the annual Form 162A who have over $10 million operation revenues, although all respondents are urged to submit on magnetic tape. The manner of the preparation of the tapes are left to the discretion of these respondents. For all other respondents and the submittal of Form 162M, an original and four copies of each completed form would be required to be filed with the Commission.

For the present, the Commission will continue to require those companies which qualify as both an electric utility and a natural gas company, for reporting purposes, to continue to comply with the requirements of the proposed schedules for Form Nos. 162A, Annual Corporate and Financial Report for Electric Utilities and Licensees; 162M, Monthly Corporate and Financial Report for Electric Utilities and Licensees; 154A, Annual Corporate and Financial Report for Natural Gas Companies; and 154M, Monthly Corporate and Financial Nat-

[1] 18 CFR 141.1 (1975).

[2] 1 8CFR 141.25 (1975).

ural Gas Companies. The Commission will consider alternative procedures, as appropriate, when the Regulatory Information System becomes operational.

The Commission, through the Office of Public Information is considering the possibilities of making available copies of the input schedules as received, copies of verified hard copy printouts of the input schedules, and hard copy printouts of certain financial statements in a format similar to previous pages of the public use forms.

Any interested person may submit to the Federal Power Commission, 825 North Capitol Street, NE., Washington, D.C. 20426, to be received no later than October 29, 1976, data, views, comments or suggestions in writing concerning all or part of the proposed forms. Written submittals will be placed in the Commission's public files and will be available for public inspection at the Commission's Office of Public Information, Room 1000, 825 North Capitol Street, NE., Washington, D.C. 20426, during regular business hours. The Commission will consider all such written submittals before acting on the matters herein proposed. An original and 14 conformed copies should be filed with the Secretary of the Commission. Submittals to the Commission should indicate the name, title, mailing address and telephone number of the person to whom communications concerning the proposal should be addressed, and whether the person filing them requests a conference with the staff of the Federal Power Commission to discuss the proposed forms. The staff, in its discretion, may grant or deny written requests for conference prior or subsequent to the filing of formal submittals.

In order to expedite and assist the Commission in its review and analysis of the comments it receives, all such submittals are to be presented according to response codes. Each segment of a respondent's comments is to be headed by one of the following response code numbers:

Response code:	
	A. Compliance burden:
01	1. Costs of implementing proposed program.
02	2. Time frame expected.
03	3. Cost—manhours aspect.
	B. Comments with respect to the following considerations:
04	1. Hardware.
05	2. Software.
06	3. Schedule design or layouts.
07	4. Media.
08	5. Preparation difficulties.
09	6. Certification.
10	7. Others.
	C. Specific schedule comments:
11	1. Field size
12	2. Field title.
13	3. Addition of a field.
14	4. Deletion of a field.
15	5. Addition of data elements.
16	6. Data standards.
17	7. Deletion of data elements.
18	8. Clarity of presentation.
19	9. Instruction narrative.
20	10. Combine schedules with other(s).
21	11. Add or delete schedule.
22	D. Duplicate reporting plan.
23	E. Acceptability for Federal and State use.
24	F. Acceptability for general public use.
	G. General reaction:
25	1. Support the principles and purposes of the proposal.
26	2. No objections to the principles and purposes of the proposals but offering suggestions regarding implementation.
27	3. Oppose and disagree with the principles and purposes.
28	H. Other.
29	I. CPA Certification.

The proposed amendments to Part 141 of the Commission's Approved Forms under the Federal Power Act would be issued pursuant to the authority granted the Federal Power Commission by the Federal Power Act, as amended, particularly sections 3(13), 4(a), 4(b), 4(c), 301(a), 302(a), 304, 309, 311 and 312 (41 Stat. 1064–1065; 49 Stat. 839, 840, 854, 855, 856, 858, 859, 860; 16 U.S.C. 796(13), 797(a), 797(b), 797(c), 825(a), 825a(a), 825c(b), 825c(c), 825h, 825j, 825(k).

Effective for the reporting year 1976, the Commission proposes to amend Part 141, Statements and Reports (Schedules), in Subchapter D—Approved Forms, Federal Power Act, Chapter I, Title 18 of the Code of Federal Regulation by adding two new §§ 141.63 and 141.64 prescribing new FPC Forms, Form No. 162A, Annual corporate and financial report for Class A and Class B electric utilities and licensees and Form No. 162M, Monthly corporate and financial report for Class A electric utilities, in the forms set out in Attachment F hereto. New §§ 141.63 and 141.64 will read as follows:

§ 141.63 Form No. 162A, Annual corporate and financial report for Class A and Class B electric utilities and licensees.

(a) The form of the report for Class A and Class B electric utilities, licensees and others, designated herein has FPC Form No. 162A, is prescribed for the reporting year 1976 and thereafter.

(b) (1) Each Class A electric utility, licensee (other than Federal project filing under § 141.66), and other, i.e., each corporation, person, or licensee as defined in section 3 of the Federal Power Act, including any agency, authority, or instrumentality of the United States engaged in generation, transmission, distribution, or sale of electric energy, however produced, throughout the United States and its possessions, having annual electric operating revenues of $2,500,000 or more, whether or not the jurisdiction of the Commission is otherwise involved, shall prepare and file with the Commission for the year beginning January 1, 1976, or subsequently during the calendar year 1976 if its established fiscal year is other than the calendar year, and for each year thereafter, on or before the last day of the third month following the close of the calendar year or other established fiscal year, an original and four conformed copies, all properly subscribed and verified. One copy of said report should be retained by the correspondent in its file.

(2) This report is not prescribed for municipalities as defined in section 3 of the Federal Power Act; i.e. a city, county, irrigation district, drainage district, or other political subdivision or agency of a State competent under the laws thereof to carry on the business of developing, transmitting, utilizing, or distributing power.

(c) (1) Each Class B electric utility, licensee (other than Federal projects filing under § 141.66), and others; i.e., each corporation, person, or licensee as defined in section 3 of the Federal Power Act, including any agency, authority or other legal entity or instrumentality and any agency, authority or instrumentality of the United States engaged in generation, transmission, distribution, or sale of electric energy, however produced, throughout the United States and its possessions, having annual electric operating revenues of more than $1,000,000 but less than $2,500,000, whether or not the jurisdiction of the Commission is otherwise involved, shall prepare and file with the Commission for the year beginning January 1, 1976, or subsequently during the calendar year 1976 if its established fiscal year is other than the calendar year, and for each year thereafter, on or before the last day of the third month following the close of the calendar year or other established fiscal year, an original and four conformed copies, all properly subscribed and verified. One copy of said report should be retained by the correspondent in its files.

(2) This report form is not prescribed for municipalities as defined in

Section 3 of the Federal Power Act; i.e. a city, county, irrigation district, drainage district, or other political subdivision or agency of a State competent under the laws thereof to carry on the business of developing, transmitting, utilizing, or distributing power.

(d) The report contains the following schedules:

General Corporate Informations
Control Over Respondent
Corporations Controlled by Respondent
Corporate Officers/Directors
Other Corporate Employees
Security Holders and Voting Powers—Total
Security Holders and Voting Powers
Other Stockholder Information
Notes to Security Holders and Voting Power
Annual Notes to Financial Data
Descriptions of Construction Overhead Procedures
Important Changes During the Year—Transmission or Distribution System
Important Changes During the Year—Supplier Rate Proceedings
Important Changes During the Year—New Generating Plants/Units
Important Changes During the Year—Utility Plant Not Operated
Company Employee Data
Securities Issued During Year
Securities Assumed, Refunded or Retired During Year
List of Accounts
Investment in Subsidiary Companies Equity Accounting
Production Fuel Stocks
Production Fuel Cost Data
Capital Stock
Long-Term Debt
Notes Payable
Taxes Accrued, Prepaid, and Charged During Year
Computation of Federal Income Tax Accruals for the Year
Consolidated Federal Income Tax Return Information
Accumulated Deferred Income Taxes
Accelerated Amortization of Facilities
Tax Deferrals Related to Other Property
Investment Tax Credits
Particulars for Estimating Depreciation, Depletion, and Amortization of Utility Plant
Plant in Service or All Utility Plants
Completed Construction Not Classified
Plant Purchased and Sold
Experimental Plant Unclassified
Utility Plant Leased to Others
Plant and Production Properties Held for Future Use
Construction Work in Progress
Accumulated Provisions for Depreciation of Utility Plant—Parts I and II
Common Plant and Expense Data—Parts I and II
Construction Overhead
Operating Revenues
Extraordinary Items
Detailed Account Data—Part I through IV
Professional and Other Consultative Services
Lease Rental Charges—General Data
Lease Rentals Charged
Regulatory Commission Expense
Particulars Concerning Certain Income Accounts
Research and Development Activities
Franchise Requirements
Reconciliation of Reported Net Income with Taxable Income
Environmental Facilities and Expenses
Notes to Environmental Facilities and Expenses
Financial Statements:
- Balance Sheet—Part I-VII
- Statement of Income for the Year—Part I-XII
- Statement of Retained Earnings for the Year
- Statement of Changes in Financial Position—Part I-III

Operating Statistical Data
Sales of Electricity by Rate Schedules
Sales of Electricity by Communities
Railways and Interdepartmental Sales
Sales of Water and Water Power
Fish and Wildlife and Recreational Plant

§ 141.64 Form No. 162M—Corporate and financial report for Class A electric utilities.

(a) The form of the monthly statement for electric utilities, designated herein as Form No. 154M is prescribed for the month beginning January 1977, and thereafter.

(b) This monthly statement is designed to obtain monthly information concerning operating revenues, revenue deductions, and income from all Class A electric utilities (utilities having annual electric operating revenues of $2,500,000 or more) both privately or publicly owned. Such report shall be filed in an original and four conformed copies, with 40 days after the end of the reported month beginning with the reporting month of January 1977, and monthly thereafter. The report shall be signed by the Chief Accounting Officer of the responding company, but is not required to be under oath.

(c) The report consists of:

Monthly Statement of Electric Operating Revenues and Income—Part I
Monthly Statement of Electric Operating Revenues and Income—Part II
Monthly Notes to Financial Data

The Secretary shall cause prompt publication of this notice to be made in the FEDERAL REGISTER.

By direction of the Commission.

KENNETH F. PLUMB,
Secretary.

ATTACHMENT C—CORPORATE AND FINANCIAL REPORTS FOR CLASS A AND CLASS B ELECTRIC UTILITIES AND LICENSEES

RIS	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	

LEVEL I

GENERAL INSTRUCTIONS

FOR THE

PREPARATION AND SUBMISSION

OF PUBLIC USE SCHEDULES

FPC Form 131
(3-76)

RIS	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
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FPC Form 151
(5-76)

I. ADMINISTRATIVE BACKGROUND

The Federal Power Commission (FPC) has established an information system designed to improve the decision-making capabilities of the Commission. This program, the Regulatory Information System (RIS), was authorized by Commission Order 494, September 26, 1973, and features the following characteristics and capabilities:

- A consolidated data collection system designed to eliminate unnecessary or redundant reporting and to provide standardized data collection schedules.
- A comprehensive system for transmitting, processing, and accessing data requested of respondents by the Commission.
- Establishment of a modern computer facility at Commission headquarters featuring consolidated regulatory data bases and the associated automatic data processing (ADP) equipment and programming software necessary to store, validate, and access that data.

These instructions are intended to aid each respondent to understand the scope and objectives of the RIS system regarding source data collection and to provide clear and concise guidance for the completion of the revised public use schedules.

A. DATA COLLECTION CONCEPTS

The FPC public use schedules are designed to be vehicles for data collection, rather than for data display, by the Commission. This objective has guided the design of the layouts and instructions so as to achieve maximum efficiency in both data collection and subsequent processing. Within this basic design philosophy, the public use schedule data collection concept embodies the following design characteristics, some of which are described in greater detail in the subsequent chapters.

1. Optical Character Recognition (OCR) - All schedules have been designed with OCR requirements as one of the design constraints. This will allow for transition to optical scanning as a future alternative for data entry.

2. Separation of Instructions - All instructions are separated from the schedules to which they apply, in order to make efficient use of form space. Instructions consist of three separate levels, as follows:

- Level I - General (applicable to all schedules).
- Level II - General subject (applicable to natural gas operations, electric operations, or financial data).
- Level III - Detailed (applicable to individual schedules).

3. Separation of Footnotes - Footnotes or other extraneous marks or comments intended to qualify or modify data must not be entered directly on any schedule. The public use schedules have been designed to minimize the need for footnotes through the establishment of distinct data elements which represent some data previously reported as footnotes. However where necessary to make the related data more meaningful, footnotes may be entered on a special footnote schedule designed for this purpose. On the primary data schedules, the respondent must enter only a unique footnote reference number to provide a link to the footnote schedule.

4. Reporting Requirements - Reporting frequencies of the new schedules vary from semi-monthly to biennially. For certain schedules, all data must be supplied with each submission. For the other schedules, all data must be supplied with an initial submission, and on subsequent submission of these schedules respondents need report only changes, additions and deletions. These requirements are specifically stated in the Detailed Instructions for each schedule in paragraph B under the heading "II. General Information".

5. Consolidated Schedules - Many of the public use schedules have been designed to consolidate data previously collected on more than one schedule. The consequence of such consolidation is a reduction in the total number of schedules. Furthermore, portions of some schedules may be inapplicable to certain respondents, as specified in the detailed instructions.

B. APPLICABILITY OF INSTRUCTIONS

The Commission will provide to each respondent all three levels of instructions, appropriate to the type of operation. For example, an electric utility will receive:

- Level I - General Instructions
- Level II - General Subject Instructions (Electric Operating Data)
  - General Subject Instructions (Corporate and Financial Data)
- Level III - Detailed Instructions (Electric Operating Schedules)
  - Detailed Instructions (Corporate and Financial Schedules)

Each respondent will also receive footnote schedules (with instructions) and free form (blank) schedules for the submission of narrative or graphic support data that will not be loaded into the Commission's data bases.

As the public use schedules undergo change in future reporting periods through the rulemaking process, modified layouts and instructions will be prepared by the Commission and mailed to the respondents, together with appropriate documentation that describes the authorization and the details of all such changes, additions, or deletions. The Commission will prepare the instructions in a manner suitable for looseleaf binders, so that they can be easily maintained by the respondents.

II. STANDARD DEFINITIONS

The following standard definitions are provided to aid the respondent in understanding the data collection concepts contained in these instructions.

A. RESPONDENT - Each corporation, person, agency, authority, or other legal entity or instrumentality, whether public or private, which is required, under the provisions of the Federal Power Act, the Natural Gas Act, or Commission Order, to submit information to the Federal Power Commission via public use forms. Respondents also include those organizations that voluntarily or upon request, provide data to the Commission.

B. PUBLIC USE SCHEDULE - A collection of functionally related data elements organized and formatted into an arrangement suitable for the collection of data; the instructions for preparation of a schedule are included in this definition.

C. DATA FIELD - Within a record or schedule, a specific area used for representing a particular data value, i.e., the spaces provided for data entry on a schedule.

D. DATA ELEMENT - A basic unit of identifiable and definable information. Data elements identify the data fields within a schedule.

E. DATA ITEM - The expression of a particular value of a data element. In cases where a data element identifies a column or row on a schedule, a data item is a specific entry within the column or row.

F. LOGICAL ENTRY - A collection of related characteristics, defined by data elements, associated with a specific "key" item of information. For example, "name", "address", "date of incorporation", and "total assets" are all attributes of the key item "company", which is identified by a company code. This entire collection of data elements is called a logical entry. Within the public use schedules, logical entries are blocks of data that may be repeated several times on a page.

G. KEY ITEM IDENTIFICATION - A data element that provides a unique reference point for purposes of accessing or retrieving data. Within the public use schedules, the key item(s) uniquely identify groups of related data elements which by definition are logical entries. Normally, key items appear first within a logical entry and must always be completed by the respondent. The Detailed Instructions for each schedule explicitly identify those data elements that are "key".

Other, more specific, definitions of technical and financial data elements are contained in the Level II - General Subject Instructions.

III. GENERAL PROCEDURES FOR SCHEDULE PREPARATION

Many of the public use schedules have been designed so that different types of respondents can use the same basic schedules and instructions for the collection of identical data. For such schedules, the Detailed Instructions explain the unique data preparation requirements applicable to each type of respondent.

A. SCHEDULE SUBMISSION

The Commission will forward annually an appropriate number of copies of each schedule required of the respondent for the given reporting period.

All respondents shall forward the number of copies ordered by the Commission of each public use schedule to the Commission. Respondents submitting schedules on magnetic tape must also submit an attested working copy, appropriately completed, of the supplied schedules from which the tapes were prepared.

The specific report period for each schedule is listed in the General Subject Instructions (Level II) for the natural gas operations, electric operations, or financial data. The reporting period must be entered by the respondent on each schedule. Care must be exercised to ensure that the report period on each schedule (month, day, year) represents the ending date of the period to which the data applies, not the date the schedule was completed.

Prior to forwarding the schedules to the Commission, the respondent must complete Schedule 0100, Index of Public Use Schedules Submitted. A data field-by-data field instruction for Schedule 0100 shall be found in the Level III, Detailed Instructions for this schedule. All schedules should be carefully assembled, packaged, and forwarded to the following address:

Federal Power Commission
825 North Capitol Street, N.E.
Washington, D. C. 20426
Attn: Office of the Secretary

FEDERAL POWER COMMISSION
825 North Capitol Street, N.E.
Washington, D.C. 20426

ATTESTATION UNDER OATH

This report must be attested to under oath by an officer of the company. _____
(Insert here the name of the attester)

being first duly sworn according to law, certifies that he is _____
(Insert here the official legal title of attester)

of _____ ; that he has full power and authority to make the
(Insert here the exact legal title or name of respondent)

attestation; that he has read this report and is familiar with the contents therein; that to the best of his knowledge, information and belief, all estimates and matters therein set forth are true and correct and the said report is a correct statement of the business and affairs of the above-named respondent in respect to each and every matter set forth therein during the period from and including _____, 19___, to and including _____, 19___.

_____
(Signature of attester)

Subscribed and sworn to before me
this _____ day of _____, 19____.

_____
NOTARY PUBLIC
(SEAL)

FIGURE III-1. NOTIFICATION OF ATTESTATION

B. REPORTING MEDIA

The acceptable media for reporting public use data are magnetic tape with a working copy of the schedules or typed schedules.

Many respondents are capable of preparing the data via magnetic tape and have been directed by the Commission to do so. In addition, the respondent must attach associated attested working copy of the FPC supplied schedules from which the tapes were prepared.

C. SUPPORTING DOCUMENTATION

Additional statements, maps, diagrams, charts or other documentation supportive to the data schedules not otherwise specifically required or provided for should be inserted directly behind the schedules to which they apply. Respondents shall utilize FPC Schedule Number 1000 in all cases except those requiring oversize documents such as large maps. In all cases, the schedule number and page number of the schedule to which the supporting documentation applies must be entered, as well as the reporting period. Supporting documentation must not be stapled to the corresponding schedules.

D. ATTESTATION

The complete set of schedules filed for a given reporting period must be subscribed and verified by the duly authorized executive officer of the respondent, or of one of the respondents where a consolidated schedule is filed, who is qualified and authorized to prepare or supervise the preparation of the schedules and to certify their accuracy, completeness, and truthfulness. Such attestation will be submitted in the format specified in the Attestation Under Oath, displayed in Figure III-1.

Information submitted on magnetic tape must be accompanied by a working copy of each schedule used to create the magnetic tape. A single Attestation Under Oath will apply to all information, regardless of filing medium, submitted in the reporting period.

E. RESPONDENT COMMENTS AND SUGGESTIONS

The Regulatory Information System represents a significant departure from the previous methods of gathering and using information by the Commission. Like all new systems, areas for improvement will undoubtedly be discovered during actual operation. All respondents are encouraged to supply comments and suggestions to the Commission of specific data collection or schedule design problems.

All questions concerning schedule design, data entry rules, filing requirements, or administrative matters, should be directed to the Office of Regulatory Information Systems at Commission headquarters. The telephone number for inquiries at the Commission is (202) 275-4138.

This telephone number and the schedule mailing address will be the main contact points between the Commission and the respondents for matters relating to the data collection. Questions that cannot be handled directly will be routed to the appropriate bureau or office personnel for resolution.

IV. RULES FOR DATA PREPARATION

The respondent is instructed to rigorously conform to the following general rules for data entry when preparing the schedules prior to the time that the schedules are forwarded for typing.

A. DATA FIELD LENGTH

Do not exceed the data field lengths allocated for each data element. When the data field size is inadequate, leave the data field blank and enter the true value in a footnote.

B. JUSTIFICATION (DATA POSITIONING)

Right justify every numeric data field; that is, place the data in the right portion of the data field so that no blank spaces follow the last character. Unfilled leading characters should be left blank. All alphabetic data fields must be left justified; that is, they begin at the left boundary of the data field.

C. ALPHABETIC AND NUMERIC

The Detailed Instructions for each schedule define each data field as either alphabetic (A) or numeric (N). The instructions also specify the data field length, including implied decimal positions for fractional numbers. For example, (N7.3) means a numeric field with seven characters to the left and three characters to the right of the implied decimal position. (N6) implies a six digit integer number and (A22) defines a twenty-two character alphabetic data field.

Do not enter alphabetic or special characters in a data field defined to be numeric by the instructions. The only exceptions to this rule are a minus sign or an asterisk, as described later. Numeric data fields must be right-justified and can be preceded by blank spaces. A data field defined as alphabetic may include any

combination of numeric and alphabetic characters. If necessary, words should be abbreviated to fit an alphabetic data field within the allocated space.

D. NEGATIVE ENTRIES

To indicate a negative numeric value, type over the preprinted minus sign in the right-most character of the data field immediately after the last significant digit; for example, [4917-] . Positive numbers require no sign within the data fields; simply right-justify the number. Only certain data fields may legitimately contain negative numbers. Those data elements that may be expected to generate negative numbers are identified in the Detailed Instructions and in the schedules, where a character position is reserved for the minus sign, which is printed.

E. NULL ENTRIES

Data fields that are not applicable to a given respondent's situation must be left blank. Do not write in "N/A", or "NONE", or "NO DATA", or any other null response. Numeric data fields that do apply to the respondent but for which the respondent has a legitimate value of zero must be so entered with zero, including all decimal positions. Numeric, alphabetic, or alpha-numeric data fields that do not apply must be left blank.

F. PERCENTAGES AND FRACTIONS

Numeric data fields expressed in percentages may contain a variable number of decimal positions. In the schedules, all decimal points are implied by a preprinted character (▲) that does not occupy a character position within the data field. For example: NN▲NNN

The factional portion to the right of the decimal point should always be rounded to the last significant digit. For example, 11 2/3 should be entered as [11▲667] . Under no circumstances must a portion of a whole number be expressed in fractional notation for any numeric data field. Rather, use the decimal representation, as

illustrated by the preceding example of a percentage. For example, never enter 12 1/3 in a schedule; instead enter [12▲333] , assuming three decimal positions are requested.

G. SPECIAL CHARACTERS

As illustrated in the preceding section, all of the public use schedules have been designed with preprinted decimal point locators, where applicable. The respondent is specifically requested not to enter dollar signs, decimal points (.), commas (,), parentheses, technical symbols, or any other special characters on the schedules unless called for by the Detailed Instructions. For example, the number $53,429.48 would be entered as [53429▲48] and the number $45,237 would be entered as [45237▲00].

H. MULTIPLE PAGES

Multiple pages may often be necessary for the respondent to provide all of the data for a particular schedule. Additional pages may be requested of the Commission at any time. To minimize such requests, the Commission will analyze historical submission patterns and volumes for each schedule and attempt to tailor the number of pages mailed out with the number of pages submitted in the past. Each page of a schedule must be numbered in the upper right hand corner.

I. LISTS OF LEGITIMATE VALUES

A copy of the Register of Data Standards will be made available to each respondent. The Register must be a standard reference tool for personnel completing the schedules to assure valid data entries. Respondent-entered data that is inconsistent with values contained in the Register will be rejected, since validation procedures are also based on the Register.

Normally, the Detailed Instructions will not contain the lists of legitimate values, but will refer to the Register of Data Standards. However, certain data item lists were incorporated directly in the Detailed Instructions for the convenience of the respondent. In these cases the data item list mnemonic appears in parenthesis.

The respondent must use the approved values and is also cautioned not to alter the units of measure (i.e., MMcf or KW) defined in the Detailed Instructions.

V. DATA MAINTENANCE ACTIVITIES

When preparing the public use schedules, the respondent must be familiar with the procedures necessary to modify data on the Commission's data bases and to prepare footnotes, where necessary. These topics are covered in this chapter.

A. MODIFICATION OF DATA

New data may be entered directly on any of the public use schedules by the respondent. The respondent must be certain that all data fields identified as key by the instructions are properly completed. For each new entry all data must be completed for the initial submission. For subsequent submissions of this data, the following general rules apply.

Changes to existing data residing in Commission's data bases can be entered directly on any public use schedule. To determine whether a data element has changed, the respondent is to refer to the data reported for the last submission.

For data identified by the Detailed Instructions as periodically required to be submitted, the respondent must completely resubmit all requested data regardless of whether or not the data have actually changed. In other Detailed Instructions subsequent submissions require the respondent to submit only appropriate identification (key data fields) and changed data fields. For this type of data, the Commission maintains only the latest current values in the data base, and the last reported data will continue to be propagated as the current data. To delete the current value of a data element, the respondent must enter an asterisk (*) in the left-most position of the data field, regardless of the numeric or alphabetic nature of the data. The following example illustrates how to delete any single occurrence of a data element:

Data Field Title
*

To delete a data element in more than one logical entry, an asterisk must be entered by the respondent for each occurrence of the data element.

To delete an entire logical entry, a retired generator for instance, the respondent must type a "D" over the preprinted "D" contained to the right of each logical entry and must specify all key items necessary to uniquely identify the logical entry. The Detailed Instructions indicate which data elements are key items. When processed, all of the data for the entire logical entry will be deleted from the data base. No facility is provided for deleting, in a single action, all of the data for an entire respondent or for any major grouping of data above the logical entry level, such as the data for an entire plant. To accomplish major delete actions, the respondent must delete each logical entry separately. If such step-by-step action proves cumbersome for the respondent in view of a major delete action (a plant closure, for example), the respondent should notify the Commission in writing of the delete action and request appropriate steps to update the data bases.

B. FOOTNOTES

Footnotes cannot be placed directly on any public use data schedule. Instead, a single, separate schedule (FPC Schedule Number 0000) is used for footnote entry. The preparation of a respondent supplied footnote requires entry on both the source schedule and the footnote schedule.

All data schedules contain two blocks to signify the presence of a footnote. These footnote indicator data fields are called the General Footnote and the Specific Footnote. The General Footnote data field enables the respondent to supply additional information that pertains to either the entire schedule and/or to a particular column (all occurrences of a data element) within the schedule. The Specific Footnote may be for either a complete logical entry and/or a specific data element within any logical entry.

The footnote number must be assigned uniquely and cannot be repeated across schedules. For example, if Schedule 0102 has footnote numbers 014 and 015 assigned, the footnotes for schedule 0103 should begin at 016. The respondent must not number the footnotes starting from 001 for each schedule. All footnote reference numbers throughout all schedules submitted in a single reporting period must have unique numbers.

VI. DATA KEYING AND VERIFICATION INSTRUCTIONS

Data keying may be utilized by respondents who submit data via magnetic tape. The following keying (and, therefore, verification) instructions apply to all redesigned public use schedules, regardless of actual data content. Keying will produce 80-character records (refer to magnetic tape submission requirements).

Each record must always contain the same control data fields in columns 1-11. These data fields are:

- Data Field A - Schedule Number (Record Position 1-4)
- Data Field B - Page Number (Record Position 5-8)
- Data Field C - Line Number (Record Position 9-10)
- Data Field D - Record Type (Record Position 11)

Data Keying and Verification Instructions are described in Figure VI-1.

When keying from the Public Use Schedules, follow the general rules given below.

- Data Field A, Schedule Number, (Record Position 1-4) and Data Field B, Page Number, (Record Position 5-8) are obtained from the header area of the schedule. The schedule number is obtained from the upper left corner of the schedule and the page number from the upper right corner of the schedule.
- Data Field C, Line Number (Record Position 9-10) is preprinted to the left of each line in the margin of the schedule (even numbers such as 2, 4, 6, etc. are the only valid entries).
- In Data Field D, (Record Type) an "A" should be keyed in Position 11 of the first record keyed for a line.
- In record positions 12-80 of the record, key all data field separators (|) and all data that has been filled in by the respondent.

DATA KEYING AND VERIFICATION INSTRUCTIONS

DATA FIELD	DATA FIELD NAME	COLUMNS FROM	COLUMNS TO	NUMBER OF COLUMNS	*	SPECIAL INSTRUCTIONS
	Common Data					
A	Schedule Number	1	4	4	N	Preprinted at the top left of all schedules
B	Page Number	5	8	4	N	Printed at top right of all schedules
C	Line Number	9	10	2	N	Preprinted on left margin of all schedules (even numbers)
D	Record Type (A = first record, B = second record)	11	11	1	A	A = First record for line B = Second record for line
E	Line Data	12	80	69		Key all data fields and their data field separators. Compress data as described in keying instructions.

* A - Alpha
N - Numeric

FIGURE VI-1. DATA KEYING AND VERIFICATION INSTRUCTIONS

- At the end of each line on the schedule, key a line terminator symbol (@).

  Note: In some instances, a second record (Record Type B) will be required solely for the line terminator symbol (@).
- Normally, only one record will be required for a line. Should a second record be required for a line, duplicate Positions 1-10 from the "A" record, and key a "B" Position 11 of the second record.
- Do not key data fields which are preprinted, including data field separators.
- Do not key odd numbered lines (i.e., 3, 5, 7, 9, etc.).
- Do not key lines in which the resondent has entered no data.

In the examples shown, a lower case b represents a blank.

A. DATA FIELD CONTENTS

The data keyed into Positions 1-11 of the keyed records is keyed according to the fixed format specified above. But the data keyed in the remainder of the positions of the records (12-80) are keyed in a variable format. That is, leading and trailing blanks in data fields are not keyed. For example, if a ten-position alpha-numeric data field on the schedule contains a single letter, only that letter is keyed:

"Abbb" is keyed "A|"

B. DATA FIELD SEPARATOR (|)

The variable format explained in A above, requires that the sum of each data field (in Positions 12-80) be indicated by following the data field contents with a data field separator symbol (|).

The data field separator is the vertical bar symbol, which is to be represented by a 12-7-8 punch, and a hex-decimal 4F in EBCDIC.

See the example in A above, or those that follow, for illustrations of the use of the data field separator.

C. LINE TERMINATOR (@)

The end of a schedule line must be represented in the keyed record. The vertical bar (data field separator) following the last data field is to be followed with a line terminator symbol. This can require that a "B" record be keyed to provide the line terminator symbol (@).

The line terminator is the "@" symbol, which is to be represented by a 4-8 punch, and a hexadecimal 7C in EBCDIC.

D. CONTINUATION RECORD

In most cases, one line on a schedule will be represented by one 80-character record, but in some cases two records will be necessary to represent a single schedule line. In the first (or only) record, an "A" is keyed into Position 11. In the continuation record (there will not be more than one per line), after duplicating Positions 1-10 from the "A" record, key a "B" in Position 11 then continue keying from the schedule line. (Note that for two-record lines, Position 80 of the "A" record may occur in the middle of a data field on the schedule.)

E. BLANK LINES

Every data field in a schedule line, including blank data fields, must be represented in the keyed records. For a blank data field, key only a data field separator symbol (|). For example, if the first three data fields on a schedule line were blank they would be represented in the keyed record by three consecutive data field separators (in Positions 12-14).

F. DECIMAL POINTS IN NUMERIC DATA FIELDS

Many numeric data fields contain decimal points, indicated on the schedules by a preprinted ▲. (The only valid indication of a decimal point is the preprinted ▲. Use of a period is an error on the part of the individual filling in the data.) Because it is preprinted, it is not keyed. In order that the data field contents be

properly entered in the RIS data base, all positions to the right of a preprinted decimal in a data field on a schedule must be keyed.

G. CONSOLIDATED EXAMPLE

This example illustrates the rules given above, as applied to an entry on line 16 of page 2 of a hypothetical Schedule 99.

Data Field Type: a	n	n	n	n	n	n	n	n	n	n
Data Field Length: 35	10	10	8.2	3.3	10	10	10	10	10	10

Data Field Contents:
MIDWESTERN INTERNATIONAL 350 * 673▲21 24▲2bb 750000 b b 550000 622490 3575829400

Keyed Records: A Record -
0099000216AMIDWESTERNbINTERNATIONAL| 350|*| 67321| 24200|750000||| 550000| 622490|

B Record -
0099000216B3575829400| @

H. CHARACTER SET

Keying should be accomplished using the standard EBCDIC alphabetic and numeric character set. The following are the only valid special characters which can be used:

EBCDIC SPECIAL CHARACTER

CHARACTER	EBCDIC HEX REP	CARD PUNCH	CHARACTER	EBCDIC HEX REP	CARD PUNCH
.	4B	12-3-8	-	60	11
(	4D	12-5-8	/	61	0-1
+	4E	12-6-8	,	6B	0-3-8
&	50	12	%	6C	0-4-8
$	5B	11-3-8	?	6F	0-7-8
*	5C	11-4-8	:	7A	2-8
)	5D	11-5-8	'	7D	5-8
;	5E	11-6-8	=	7E	6-8
			"	7F	7-8

Data Field Separator: | 4F 12-7-8

Data Line Terminator: @ 7C 4-8

FPC Form 151 (3-76)

I. MAGNETIC TAPE SUBMISSION

The magnetic tape to be submitted shall be compatible with IBM 370/OS using 9-track standard IBM OS labels or using 9-track non-labelled tapes in EBCDIC code format at 800 or 1600 bpi. The logical record length shall be 80 characters. The blocking factor should be compatible with IBM OS tape blocking conventions.

All respondents submitting magnetic tape(s) must enclose with the tape the following information: name of company, name of contact about the magnetic tape and telephone number. Additionally the following information must be specified for labelled and non-labelled tapes:

LABELLED AND NON-LABELLED TAPES

- whether 800 or 1600 bpi
- whether labelled or non-labelled

LABELLED TAPES

- internal volume/serial number of tape
- data set name

NON-LABELLED TAPES

- block size in characters (length of physical record)
- external volume/serial number of tape

FPC Form 151 (3-76)

ATTACHMENT B—CORPORATE AND FINANCIAL REPORTS FOR CLASS A AND CLASS B ELECTRIC UTILITIES AND LICENSEES

RIS	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	

LEVEL II

GENERAL SUBJECT INSTRUCTIONS

FOR

CORPORATE AND FINANCIAL SCHEDULES

FPC Form 131
(3-76)

RIS	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
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FPC Form 131
(3-76)

APPENDIX 1. List of Corporate and Financial Schedules

Schedule Number	Schedule Name
0101	General Corporate Information
0102	Control Over Respondent
0104	Corporations Controlled by Respondent
0105	Corporate Officers/Directors
0106	Other Corporate Employees
0107	Security Holders and Voting Powers - Total
0108	Security Holders and Voting Powers
0110	Other Stockholder Information
0111	Notes to Security Holders and Voting Powers
0112	Annual Notes to Financial Data
0113	Descriptions of Construction Overhead Procedures
0114	Important Changes During the Year - Transmission or Distribution System
0115	Important Changes During the Year - Respondent Rate Proceedings
0116	Important Changes During the Year - Supplier Rate Proceedings
0117	Important Changes During the Year - New Sources of Gas
0118	Important Changes During the Year - New Generating Plants/Units
0120	Important Changes During the Year - Utility Plant Not Operated
0121	Company Employee Data
0122	Securities Issued During Year
0123	Securities Assumed, Refunded or Retired During Year
0124	List of Accounts - Part I (Electric Class A and Class B)
0124	List of Accounts - Part II (Natural Gas Class A and Class B)
0124	List of Accounts - Part III (Electric Class C and Class D)
0124	List of Accounts - Part IV (Natural Gas Class C and Class D)
0125	Investment in Subsidiary Companies - Equity Accounting
0126	Gas Stored Underground - Part II
0127	Gas Stored Underground - Part I
0128	Production Fuel Stocks
0129	Production Fuel Cost Data
0130	Gas Prepayments and Undelivered Gas Obligations
0132	Capital Stock
0133	Long-Term Debt
0134	Notes Payable
0135	Taxes Accrued, Prepaid and Charged During the Year
0136	Computation of Federal Income Tax Accruals for the Year
0137	Consolidated Federal Income Tax Return Information
0138	Accumulated Deferred Income Taxes
0139	Accelerated Amortization of Facilities
0140	Tax Deferrals Related to Other Property

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(5-76)

Schedule Number	Schedule Name
0141	Investment Tax Credits
0142	Advances for Gas Prior to Initial Deliveries or Commission Certification
0143	Particulars for Estimating Depreciation, Depletion and Amortization of Utility Plant
0144	Plant in Service or all Utility Plants
0145	Completed Construction Not Classified
0146	Plant Purchased or Sold
0147	Experimental Plant Unclassified
0148	Utility Plant Leased to Others
0149	Plant and Production Properties Held for Future Use
0150	Construction Work in Progress
0151	Accumulated Provision for Depreciation of Utility Plant - Part I
0152	Accumulated Provision for Depreciation of Utility Plant - Part II (Electric and Gas)
0153	Accumulated Provision for Depletion and Amortization of Utility Plant (Account 111.00)
0154	Common Plant and Expense Data - Part II
0155	Common Plant and Expense Data - Part I
0156	Construction Overhead
0157	Natural Gas Reserves and Land Acreage
0158	Net Realizable Value of Estimated Hydrocarbon Reserves
0159	Operating Revenues
0160	Extraordinary Items
0161	Detailed Account Data - Part I
0162	Detailed Account Data - Part II
0163	Detailed Account Data - Part III
0164	Detailed Account Data - Part IV
0165	Monthly Statement of Electric Operating Revenue and Income - Part I
0166	Monthly Statement of Electric Operating Revenue and Income - Part II
0167	Revenue From Transportation of Gas of Others - Natural Gas
0168	Gas Purchases
0169	Professional and Other Consultative Services
0170	Lease Rental Charges - General Data
0171	Lease Rentals Charged
0172	Exploration and Development Expenses
0173	Regulatory Commission Expense
0174	Particulars Concerning Certain Income Accounts
0175	Exchange Gas Accounting - Part I
0176	Exchange Gas Accounting - Part II
0177	Research and Development Activities
0178	Natural Gas Production and Gathering Statistics
0179	Franchise Requirements
0180	Gas Used in Utility Operations - Credit
0181	Gas Account - Natural Gas

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(5-76)

RIS FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM

Schedule Number	Schedule Name
0182	Natural Gas Pipeline Company Monthly Statement - Revenues and Expenses - Part I
0183	Natural Gas Pipeline Company Monthly Statement - Revenues and Expenses - Part II
0184	Natural Gas Pipeline Company Monthly Statement - Operation and Maintenance Expenses
0185	Natural Gas Pipeline Company Monthly Statement - Supplement Gas Supplies and Selected Data
0186	Natural Gas Pipeline Company Monthly Statement - Gas Revenues and Purchases
0187	Reconciliation of Reported Net Income With Taxable Income
0188	Accumulated Provision for Depreciation, Depletion, and Amortization of Utility Plant
0189	Changes in Estimated Natural Gas and Other Hydrocarbon Reserves
0190	Balance Sheet Accounts - Part I
0191	Balance Sheet Accounts - Part II
0192	Balance Sheet Accounts - Part III
0194	Income Statement Accounts
0195	Retained Earnings and Operating Revenues Accounts
0196	Operation and Maintenance Expenses Accounts
0197	Utility Plant - Municipal
0198	Long-Term Debt - Municipal
0199	Information Concerning Licenses and Location of Records
0200	Licensed Project Plant
0201	Licensed Project Plant - Classified by Developments
0202	Additions, Retirements, Adjustments - Licensed Project Plant
0205	Accumulated Provision for Depreciation of Licensed Project Plant
0206	Accumulated Provision for Depreciation of Licensed Project Plant According to Functional Classification
0207	Accumulated Provision for Amortization of Licensed Project Plant - Balances and Changes During the Year
0208	Accumulated Provisions for Amortization of Licensed Project Plant According to Functional Classification
0209	Depreciation Expense for Licensed Projects
0210	Amortization Expense for Licensed Project
0211	Amortization Reserve - Federal
0212	Operation of Licensed Projects and the Sale or Use of Energy Produced
0213	Environmental Protection Facilities and Expenses
0214	Notes to Environmental Protection Facilities and Expenses
0215	Monthly Notes to Financial Data
0216-0222	Financial Statement - Balance Sheet
0223-0234	Financial Statement - Statement of Income for the Year
0235	Financial Statement - Statement of Retained Earnings for the Year
0236-0238	Financial Statement - Statement of Changes in Financial Position
0239	Operating Statistical Data

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(3-75)

RIS FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM

Schedule Number	Schedule Name
0639	Monthly Net Generation by Licensed Project
0640	Licensed Projects Annual Energy Deductions
0695	Sales of Electricity by Rate Schedules
0696	Sales of Electricity by Communities
0697	Railroads and Interdepartmental Sales
0698	Sales of Water and Water Power
0704	Fish and Wildlife and Recreation Plants
0837	Taxes, Tax Equivalents, Contributions and Services During Year - Part I
0838	Taxes, Tax Equivalents, Contributions and Services During Year - Part II
0839	Expenditures for Certain Civic, Political and Other Related Activities

FPC Form 131
(3-75)

I. GENERAL INFORMATION

These instructions apply to those schedules:

- Containing basic information on the respondent's corporate profile
- Providing detailed financial data about the Corporation's business activities.

The group of corporate and financial schedules represent a comprehensive selection of data covering the respondent's entire financial accounting operation.

The classification of respondents are:

a. Class A: Natural gas companies, public utilities, and licensees having operating revenues of $2,500,000 or more.

b. Class B: Natural gas companies, public utilities, and licensees having operating revenues of $1,000,000 or more but less than $2,500,000.

c. Class C: Natural gas companies, public utilities, and licensees having operating revenues of $150,000 or more but less than $1,000,000.

d. Class D: Natural gas companies, public utilities, and licensees having operating revenues of $25,000 or more but less than $150,000.

The schedules are organized into two subgroups based upon respondent reporting requirements: (1) annual or (2) monthly submissions. The grouping of schedules into their respective submission subgroups together with a reference to the old FPC form relationships is shown below:

Subgroup	Respondent Category	Schedule Number(s)	Old FPC Form	Submission Date
Annual Submissions				
1	Class A & Class B (Electric Utilities and Licensees)	0101-0187,0213-0239,0695-0698, 0704(less 0103, 0109,0115,0117, 0119,0126,0127, 0130,0131,0142, 0153,0157,0158, 0165-0166,0172, 0175,0176,0178, 0180-0186)	1	Annually (on or before March 31st)
2	Class A & Class B (Natural Gas Companies)	0101-0181,0187, 0189,0216-0238, (less 0103,0109, 0118,0119,0131, 0165,0166)	2	Annually (on or before March 31st)
3	Class C & Class D (Electric Utilities and Licensees)	0101,0102,0104, 0105,0108,0111, 0112,0124,0132, 0133,0141,0144, 0159,0161-0163, 0188	1F	Annually (on or before March 31st)
4	Federal Projects and Municipal (Electric)	0190-0198,0837-0839(less 0193)	1M	Annually (3 months following close of fiscal year for municipalities and Federal Projects report on fiscal year usually corresponding with FY of Government)
5	Class C & Class D	0101,0102,0104, 0105,0107,0108, 0111,0112,0124, 0132,0133,0141, 0144,0159,0161-0163,0168,0181, 0188	2A	Annually (on or before March 31st)
6	Licensed Projects (covers all major)	0199-0202,0205-0212,0639-0640, 0700-0703,0706	9	Annually (on or before April 30th)
			80	Each Odd numbered year on or before April 30th

Subgroup	Respondent Category	Schedule Number(s)	Old FPC Form	Submission Date
Monthly Submission				
1	Class A & Class B (Electric Utilities)	0165,0166,0215	5	Monthly (40 days after end of reporting month)
2	Class A & Class B (Natural Gas Companies whose combined gas sales for resale and gas transported or stored for a fee exceeding 50 million MCF)	0182-0186,0215	11	Monthly (40 days after end of reporting month)

Each schedule is identified by a schedule number and title (see Appendix 1, List of Corporate and Financial Schedules).

II. STANDARD DEFINITIONS AND CODES

A. UNIFORM SYSTEMS OF ACCOUNTS

The required submission for Class A, Class B, Class C and Class D natural gas pipeline and electric utilities and licensees will be prepared in conformity with the "Uniform Systems of Accounts for Natural Gas Companies" or "Uniform Systems of Accounts for Public Utilities and Licensees" prescribed by Part 101, 104, 201 and 204 of Title 18 CFR. All mention of accounts, accounting requirements and terminology are to be interpreted in accordance with the said classifications.

For Municipal Electric Utilities and Federal Projects, the required submissions should be filled out in accordance with the individual schedule instructions which provide titles of data requirements to fit special respondent cases. Account numbers are related to each of the data titles to assist internal processing of data.

B. ACCOUNT NUMBERING SYSTEM

The new reporting system requires five digit numbers. In reporting the account numbers for the Uniform Systems of Accounts, the respondent must add zeros, either one or two as appropriate, after the number to complete the five digit system. For example, Account 101, Plant in Service, must be reported as Number 101.00; Account 419.1., Allowance for Funds Used During Construction, must be reported as 419.10.

C. SUPPLEMENTAL ACCOUNT NUMBERS

A system of Supplemental Account Numbers have been developed to accommodate the processing of the following types of information:

- Required data items that do not have assigned Uniform Systems of Account numbers (e.g., total assets, net income, etc.)
- Respondents with several reporting departments (e.g., electric, gas, steam, common, other)

- Required additional breakdown of data from existing account numbers (e.g., depreciation expense, deferred taxes, etc.)

These categories of information add to and/or expand the data identified by the Uniform Systems of Accounts. The Supplemental Account Numbers are a necessary control to insure uniform reporting of certain data elements and will assist in the efficient processing of the various categories of information.

From the above considerations, many Supplemental Account Numbers are expressed using previously undefined numbers from the Uniform Systems of Accounts:

- A three digit code (e.g., 010.00 - Sources of Funds - Operation - Net Income) or
- A three digit code with decimal (e.g., 046.10 - Total Salaries and Wages)

Further, some existing accounts in the Uniform Systems of Accounts were expanded by addition of a decimal, as:

- Accumulated Deferred Income Taxes - Accelerated Amortization (281) expanded to
- Accumulated Deferred Income Taxes - Accelerated Amortization - Pollution Control Facilities (281.20)

Finally, to indicate reporting by different departments internal to the respondent's operations, a second decimal place was added to any existing Uniform System of Account number or any new Supplemental Account number as shown in the following examples:

Example 1:

Uniform System of Account Number	Description
101	Plant in Service

expanded to -

Supplemental Account	Description
Electric Respondents	
101.01	Plant in Service - Electric
101.02	Plant in Service - Gas
101.03	Plant in Service - Common
101.04	Plant in Service - Steam
101.05	Plant in Service - Other
Gas Respondents	
101.01	Plant in Service - Gas
101.02	Plant in Service - Electric
101.03	Plant in Service - Common
101.05	Plant in Service - Other

Example 2:

Supplemental Account	Description
281.20	Accumulated Deferred Income Taxes - Accelerated Amortization - Pollution Control Facilities

expanded to -

Electric Respondents	
281.21	Accumulated Deferred Income Taxes - Accelerated Amortization - Pollution Control Facilities - Electric
281.22	Accumulated Deferred Income Taxes - Accelerated Amortization - Pollution Control Facilities - Gas
Gas Respondents	
281.21	Accumulated Deferred Income Taxes - Accelerated Amortization - Pollution Control Facilities - Gas
281.22	Accumulated Deferred Income Taxes - Accelerated Amortization - Pollution Control Facilities - Electric

The instructions for each schedule list the specific account numbers or indicate where the respondent is required to report departmental information on the basis of supplemental account numbers.

D. SELECTED DEFINITIONS

The following definitions pertain to the indicated subgroups of Corporate and Financial schedules:

1. Annual Submission (Natural Gas Pipeline Respondents)

a. Gas Volumes: All gas volumes will be reported in MMCF rounded to three decimal places. Pressure base of gas volumes reported will be 14.73 PSIA at 60° Fahrenheit, pursuant to Exhibit H of Circular No. A-46, of the Bureau of the Budget issued February 1966.

b. Natural Gas means either natural gas unmixed or any mixture of natural and manufactured gas.

c. BTU per Cubic Foot: The total heating value expressed in BTU, produced by the combustion, at a constant pressure, of the amount of the gas which would occupy a volume of one cubic foot at a temperature of 60° Fahrenheit if saturated with water vapor and under a pressure equivalent to that of 30 inches of mercury at 32° Fahrenheit and under standard gravitational force (980.665 cm. per second^2) with air of the same temperature and pressure as the gas, when the products of combustion are cooled to the initial temperature of gas and air when the water formed by combustion is condensed to the liquid state. (Sometimes called gross heating value or total heating value).

2. Annual Submission (Electric Operating Respondents)

a. Electric Plant: A unit or group of units of the same or different generating type as long as they can be considered at the same physical site.

b. Electric System: The physically connected generation, transmission, distribution, and other facilities operated as an integral unit under one control, management, or operating supervision.

c. Electric Utility: All enterprises engaged in the production and/or transmission and/or distribution of electricity for use by the public, including investor-owned, cooperatively-owned, government-owned (municipal systems, Federal agencies, state projects, and public power districts); and where the data are not separable, those industrial plants contributing to the public supply.

3. Annual Submission (Licensees)

a. The term "project" means all the property covered by a single license number.

b. The term "Federal Project" means those electric projects operating under the supervision of the Alaska Power Administration, Bonneville Power Authority, Bureau of Indian Affairs, Colorado River Storage Project, Southeastern Power Administration, Southwestern Power Administration, Tennessee Valley Authority, U.S. Bureau of Reclamation, and U.S. Corps of Engineers.

4. Monthly Submission (Natural Gas Pipeline Respondents)

a. Imports are gas receipts into the United States of America from a foreign country.

b. Exports are gas deliveries out of the United States of America to a foreign country.

c. Firm Gas Sales to industrial customers are those made under schedules or contracts which anticipate no interruption.

d. Off-Peak Gas Sales to industrial customers are those made under schedules or contracts on a firm basis for periods specified for other than times of seller's peak requirements.

e. Interruptible Gas Sales to industrial customers are those made under schedules or contracts which provide for curtailment by the seller in order to protect service to firm customers.

III. GENERAL INSTRUCTIONS

A. ALL SCHEDULES

1. Information on Utility Departments

For companies having more than one utility department, report information on the basis of total company operations except where otherwise requested on the particular schedule.

2. Changes in Previous Year Reported Figures

Beginning of the year balances are not required on most of the financial schedules. Where amounts reported in the previous year (balance end of year) do not agree with beginning of year amounts for any reason, the respondent shall furnish an explanation of the reason in a footnote.

B. ANNUAL SUBMISSION SCHEDULES

1. Additional Submission

In addition to filing the Annual Submission of Schedules, each respondent shall also file with the Commission, immediately upon publication, five copies of its latest annual report to stockholders and of any annual financial or statistical report regularly prepared and distributed to bond-holders, security analysts, or industry associations. If reports to stockholders are not prepared, so state on Schedule 0112, "Annual Notes to Financial Data".

2. Letter by Certified Public Accountant

Class A and Class B respondents shall file with the original and each copy of the "Annual Submission of Schedules" a letter or report (required by Sections 41.10 - 41.12 of the Commission's Regulations under the Federal Power Act or Sections 158.10 - 158.12 of the Commission's Regulations under the Natural Gas Act) signed by independent certified accountants or independent licensed public accountant, certified or licensed

by a regulatory authority of a State or other political subdivision of the United States until December 31, 1975 and beginning January 1, 1976, and each year thereafter, only independent certified public accountants and independent licensed public accountants (licensed on or before December 31, 1970) will be authorized in attesting to the conformity, in all material repects, of the following schedules in this report with the Commission's applicable Uniform Systems of Accounts (statement certification includes applicable notes relating thereto) and published Commission accounting releases:

Schedule Number	Description
0124	List of Accounts (Part I or Part II)
0133	Long Term Debt
0136	Computation of Federal Income Tax Accruals for the Year
0137	Consolidated Federal Income Tax Return Information
0138	Accumulated Deferred Income Taxes
0139	Accelerated Amortization of Facilities
0140	Tax Deferrals Related to Other Property
0143	Particulars for Estimating Depreciation, Depletion and Amortization of Utility Plant
0144	Plant in Service or All Utility Plants
0145	Completed Construction Not Classified
0149	Plant and Production Properties Held for Future Use
0150	Construction Work in Progress
0151	Accumulated Provision for Depreciation of Utility Plant - Part I
0152	Accumulated Provision for Depreciation of Utility Plant - Part II
0154	Common Plant and Expense Data - Part II

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Schedule Number	Description
0155	Common Plant and Expense Data - Part I
0159	Operating Revenue
0162	Detailed Account Data - Part II
0163	Detailed Account Data - Part III (Only Information Pertaining to Retained Earnings Accounts)
0164	Detailed Account Data - Part IV (Only Information Pertaining to Plant Materials and Operating Supplies and Prepayments (Gas Respondents)
0187	Reconciliation of Reported Net Income with Taxable Income
0216-0222	Financial Statement - Balance Sheet
0223-0234	Financial Statement - Statement of Income for the Year
0235	Financial Statement - Statement of Retained Earnings for the Year
0236-0238	Financial Statement - Statement of Changes in Financial Position

The letter or report shall be in the following form unless unusual circumstances or conditions, explained in the letter or report, demand that it be varied:

In connection with our regular examination of the financial statements of for the year ended , on which we have reported separately under date of , we have also reviewed schedules ____ of the annual submission for the year filed with the Federal Power Commission, for conformity in all material respects with the requirements of the Federal Power Commission as set forth in its applicable Uniform Systems of Accounts and published Commission accounting releases. Our review for this purpose include such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances. Based on our review, in our opinion the accompanying schedules identified in the preceding paragraph (except as noted below)* conform in all material respects with the accounting requirements of the Federal Power Commission as set forth in its applicable Uniform Systems of Accounts and published accounting releases.

* Parenthetical phrase inserted only when exceptions are to be reported.

The letter or report shall state, additionally, which, if any, of the schedules set forth above do not conform to the Commission's requirements, and shall describe the descrepancies that exist.

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ATTACHMENT C—CORPORATE AND FINANCIAL REPORTS FOR CLASS A AND CLASS B ELECTRIC UTILITIES AND LICENSEES

RIS	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0100	INDEX OF FPC PUBLIC USE SCHEDULES SUBMITTED	1 of 1

I. DESCRIPTION

This schedule shall be used to identify on a per packet submission basis, the schedules which were submitted by each respondent.

II. GENERAL INFORMATION

A. This schedule shall be submitted by all Federal Power Commission respondents.

B. This schedule shall be completed for each packet of schedules submitted to the Federal Power Commission.

C. The report period date required on line two of this schedule shall be the final date of the period covered by the submission packet, i.e., if data is reported on a calendar year basis, the data to be reported is December 31, 1976, in the format MMDDYY
123176.

III. DETAILED INSTRUCTIONS

The following data field-by-data field instructions are cross-referenced to the corresponding schedule layout by data field number:

Data Field Number	Instructions
1	Date Received in Mail Room (N6): This data field is for Federal Power Commission internal processing only. (TMDATE)
2	Date Received in DBCC (N6): This data field is for Federal Power Commission internal processing only. (TMDATE)
3 (Key)	Schedule Number (N4): Enter the schedule number of each schedule being submitted in this submission packet.
4	Schedule Contact Name (A35): Enter the name of the individual to contact about the schedule number reported in data field 3 above. The form t for the name is: Last Name, First Name or Initial, Middle Initial. (IDNAME)
5	Schedule Contact Telephone Number (A12): Enter the area code and telephone number, in the format NNN-NNN-NNNN. Be certain to over strike the preprinted hyphens (-).
6	Number of Pages (N4) NO: Enter the number of pages submitted for the schedule reported in data field 3 above.
7	Indicate Primary Reporting Media, Hardcopy or Tape (N1): Enter "1" if hardcopy is being submitted; or enter "2" if tape is being submitted. (INETOR)

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RIS	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0101	GENERAL CORPORATE INFORMATION	1 of 2

I. DESCRIPTION

This schedule is used to collect general corporate information for a basic profile on the respondent.

II. GENERAL INFORMATION

A. This schedule shall be submitted by Class A, Class B, Class C and Class D Natural Gas and Electric respondents.

B. Respondents shall complete all data fields on this schedule in their first submission. On subsequent submissions, respondents shall submit only appropriate identification (key data fields) and changed values, additions, and deletions, however, if data fields 10 and 11 are not being submitted, do not complete them as key data fields.

C. Report in data fields 1-9 general information on location of books, incorporation date and public accountants. Report in both data fields 10 and 11 information on the type of service provided (10) and the state(s) where the service is provided (11).

III. DETAILED INSTRUCTIONS

The following data field-by-data field instructions are cross-referenced to the corresponding schedule layout by data field number:

Data Field Number	Instructions
1 (Key)	Name of Officer with Custody of Corporate Books (A22): (IDNAME)
2	Location of Main Books (A22): Report the state and city of office where general corporate books are kept. Enter the state abbreviation, from the Register of Data Standards, IDSTAT, in the first two positions of this data field, followed by the city name (IDCITY).
3	Location of Other Books (A22): Report the state and city of office where any other corporate books of accounts are kept, if different from that at which the general corporate books are kept. Enter the state abbreviation, from the Register of Data Standards, IDSTAT, in the first two positions of this data field, followed by the city name (IDCITY).
4	Incorporation State (A2): Enter the state abbreviation, from the Register of Data Standards, IDSTAT.
5	Incorporation Date (M6): Date respondent was incorporated, in the format MMDDYY. (TMDATE)
6	Special Law Reference (A20): If incorporated under a special law, give reference to such law. If not incorporated, give type of organization. (IDDESC)

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RIS	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0101	GENERAL CORPORATE INFORMATION	2 of 2

Data Field Number	Instructions
7	Public Accountant (A22): Name of respondent's independent certified public accountant or independent licensed public accountants (licensed on or before December 31, 1970). (IDNAME)
8	Address of Public Accountant (A22): Report state and city. Enter the state abbreviation, from the Register of Data Standards, IDSTAT, followed by the city name (IDCITY).
9	Date Public Accountant Initially Engaged (M6): State the date the public accountant was initially engaged, in the format MMDDYY. The latest year should only be shown if a change in accountants was made during the year. (TMDATE)
10 (Key)	Type of Service (A3): Enter separately each type of utility service furnished, from the following alphabetic abbreviations: (TYUTIL) GAS = Gas ELC = Electric WTR = Water OTH = Other
11 (Key)	State of Service (A2): Enter the abbreviation for each state where respondent supplies the service listed in data field 10 above, from the Register of Data Standards, IDSTAT.

RIS	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0102	CONTROL OVER RESPONDENT	1 of 2

I. DESCRIPTION

This schedule is used to collect information on any corporations, business trusts or similar organizations or combinations of such organizations which held control over the respondent any time during the year.

II. GENERAL INFORMATION

A. This schedule shall be submitted by Class A, Class B, Class C and Class D Natural Gas and Electric respondents. Class C and Class D respondents complete data fields 1 thru 4 only.

B. Respondents shall complete all data fields on this schedule in their first submission. On subsequent submissions, respondents shall submit only appropriate identification (key data fields) and changed values, additions, and deletions.

C. In completing this schedule refer to the Uniform System of Accounts for a definition of control.

To summarize:

Direct control is that which is exercised without interposition of an intermediary.

Indirect control is that which is exercised by the interposition of an intermediary which exercises direct control.

Joint control is that in which neither interest can effectively control or direct action without the consent of the other, as where the voting control is equally divided between two holders, or each party holds a veto power over the other. Joint control may exist by mutual agreement or understanding between two or more parties who together have control within the meaning of the definition of control in the Uniform System of Accounts, regardless of the relative voting rights of each party.

D. Report in data fields 1-3 information on companies who directly control the respondent. Report in data field 4 if control over respondent was held under a trust arrangement. For natural gas respondents, if other companies are controlled by the organization listed in data field 1, list in data field 5 the name of each such company and complete data fields 6 and 7. For electric respondents, if control over respondents was in a holding company, list in data field 5 the name of each company in the chain of ownership from respondent to parent organization and complete data field 7.

III. DETAILED INSTRUCTIONS

The following data field-by-data field instructions are cross-referenced to the corresponding schedule layout by data field number:

Data Field Number	Instructions
1 (Key)	Name of Controlling Corporation or Organization (A35): (IDNAME)

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RIS	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0102	CONTROL OVER RESPONDENT	2 of 2

Data Field Number	Instructions
2	Description of Manner of Control (A40): (IDDESC)
3	Extent of Control (N3) PCT: Enter the extent of control in per cent, rounded to the nearest per cent.
4	Description of Trust Arrangements (A40): If control was held by a trustee(s), state name of trustee(s), name of beneficiary or beneficiaries for whom trust was maintained, and purpose of trust. (IDDESC)
5 (Key)	Other Controlled Company (A35): If other companies are controlled by the organization which holds control over the respondent, list the names of such companies in this data field. (IDNAME)
6	Kind of Business (A27): State the kind of business engaged in by the company listed in data field 5 above. This data field is not applicable to electric respondent. (IDDESC)
7	Extent of Control (N3): State the tier placement of the company listed in data field 5, above, to the controlling corporation or organization reported in field 1, above, by the following example of codes: (NRCADL) 001 - first tier-subsidiary 002 - second tier-subsidiary of tier 1 003 - third tier-subsidiary of tier 2

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RIS	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0104	CORPORATIONS CONTROLLED BY RESPONDENT	1 of 2

I. DESCRIPTION

This schedule is used to collect information on all corporations, business trusts, joint ventures and similar organizations controlled directly or indirectly by the respondent at any time during the year.

II. GENERAL INFORMATION

A. This schedule shall be submitted by Class A, Class B, Class C and Class D Natural Gas and Electric respondents.

B. Respondents shall complete all data fields on this schedule in their first submission. On subsequent submissions, respondents shall submit only appropriate identification (key data fields) and changed values, additions, and deletions.

C. In completing this schedule, refer to the Uniform System of Accounts for a definition of control.

To summarize:

Direct control is that which is exercised without interposition of an intermediary.

Indirect control is that which is exercised by the interposition of an intermediary which exercises direct control.

Joint control is that in which neither interest can effectively control or direct action without the consent of the other, as where the voting control is equally divided between two holders, or each party holds a veto power over the other. Joint control may exist by mutual agreement or understanding between two or more parties who together have control within the meaning of the definition of control in the Uniform System of Accounts, regardless of the relative voting rights of each party.

III. DETAILED INSTRUCTIONS

The following data field-by-data field instructions are cross-referenced to the corresponding schedule layout by data field number:

Data Field Number	Instructions
1 (Key)	Name of Company Controlled (A35): (IDNAME)
2	Kind of Business (A30): (IDDESC)
3	Per Cent Voting Stock Owned (N3) PCT: Enter the per cent of voting stock owned, rounded to nearest per cent.
4	Particulars for Corporation Controlled (A144): If control ceased at any time during the year, furnish particulars regarding companies involved, manner of disposition and any other important aspects.

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RIS	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0104	CORPORATIONS CONTROLLED BY RESPONDENT	2 of 2

Data Field Number	Instructions
4 (cont'd)	If control was by other means than a direct holding of voting rights, state the manner in which control was held, naming any intermediaries involved. If control was held jointly with one or more other interests, state the fact and name the other interests; however, state if corporation is inactive. (IDDESC)

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RIS	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0105	CORPORATE OFFICERS/DIRECTORS	1 of 3

I. DESCRIPTION

This schedule is used to collect data on each general officer and director of the respondent who held office at any time during the year.

II. GENERAL INFORMATION

A. This schedule shall be submitted by the following categories of respondents:

Respondent Category	Data Fields
(1) Class A and Class B (Natural Gas and Electric)	All
(2) Class C and Class D (Natural Gas and Electric)	1-7,9,10

B. Respondents shall complete all data fields on this schedule in their first submission. On subsequent submissions, respondents shall submit only appropriate identification (key data fields) and changed values, additions, and deletions.

C. Report the particulars applicable to all officers and/or directors of the respondent for the reporting year. Other employees of the respondent whose annual salary is $25,000 per year or more ($35,000, if respondent's annual operating revenues are $50,000,000 or more) must also be reported on Schedule 0106, Other Corporate Employees.

D. If an individual is both an officer and director of the respondent, report separately the information called for in this schedule, once for the position of officer and once for the position of director.

III. DETAILED INSTRUCTIONS

The following data field-by-data field instructions are cross-referenced to the corresponding schedule layout by data field number:

Data Field Number	Instructions
1 (Key)	Officer's/Director's Last Name (A15): (IDNAME)
2 (Key)	Officer's/Director's First Name and Middle Initial (A15): Enter the full first name and initial(s), separated by a space. (IDNAME)
3	Officer's/Director's Business Address (A22): For officers, enter the financial business address if different from the respondent's address. For directors, enter the principal business address if different from company address. Enter the two character abbreviation, from the Register of Data Standards, IDSTAT, followed by city name (IDCITY).

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RIS	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0105	CORPORATE OFFICERS/DIRECTORS	2 of 3

Data Field Number	Instructions
4	Officer/Director Category (N1): Enter the one digit numeric code as follows: (TYOFDR) 1 = Officer 2 = Director 3 = Both 9 = Other
5	Officer/Director Title (A30): Enter the officer's and/or director's title at the end of the reporting year. If any officer/director retired during the year, write the word "retired" in this data field. If any officer/director otherwise left the respondent during the year, leave this data field blank. Abbreviate as necessary. Examples: V.P. - Vice President, Treas. - Treasurer, Sec. - Secretary, etc. (IDDESC)
6	Officer/Director Salary - Fee (N6) DOL: Report any salaries or regular fees paid during the year.
7	Director/Member of Executive Committee (N1): Indicate "1" for chairman of the executive committee; "2" for member of that committee; or "3" for neither. (TYEXCO)
8	Officer/Director Retirement Benefits (N6) DOL: Enter the annual benefits estimated to be payable to each of the three highest paid officers, and any director who is not an officer named herein, in the event of retirement at normal retirement date, pursuant to any pension or retirement plan.
9	Officer/Director Date Position or Term Began (N6): Enter the date, in the format MMDDYY, each officer first began the position listed in data field 5 above. Enter the date each director was first elected to the position of director. (TMDATE)
10	Officer/Director Date Retired or Otherwise Separated (N6): Enter the date, in the format MMDDYY, that any officer or director retired or otherwise left the respondent during the year. (TMDATE)
11	Director Meetings Attended (N2) NO: Enter the number of meetings each director attended during the past year.
12	Officer/Director Special Remuneration Value (N8) DOL: If any officer and/or director reported in this schedule received remuneration from respondent, directly or indirectly, other than from salary and/or fees reported in data field 6 above, enter the value of the remuneration (in dollars).

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RIS	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0105	CORPORATE OFFICERS/DIRECTORS	3 of 3

Data Field Number	Instructions
13	Officer/Director Special Remuneration Type (A44): Enter the particulars concerning any special remuneration received by any officer and/or director reported in data field 12 above. Give the essentials of any plan for remuneration and/or the basis for determining the ultimate benefits received by each officer and/or director. (IDDESC)
14	Officer/Director Insurance Type (A126): State briefly any arrangement paid for by the respondent on behalf of any officer or director, such as life insurance and indemnity or liability insurance, etc., and the value of such arrangement. If the insurance benefits listed in this data field apply to all officers/directors, report the required information only once under the officer or director whose title is President or Chairman of the Board. (IDDESC)

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RIS	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0106	OTHER CORPORATE EMPLOYEES	1 of 1

I. DESCRIPTION

This schedule is used to collect selected information on corporate employees other than officers and directors of the respondent.

II. GENERAL INFORMATION

A. This schedule shall be submitted by Class A and Class B Natural Gas and Electric respondents.

B. Respondents shall complete all data fields on this schedule annually.

C. List employees other than officers and directors who received salaries according to the following limits:

(1) $25,000 or greater if operating revenues are under $50,000,000.

(2) $35,000 or greater if operating revenues are over $50,000,000.

III. DETAILED INSTRUCTIONS

The following data field-by-data field instructions are cross-referenced to the corresponding schedule layout by data field number:

Data Field Number	Instructions
1 (Key)	Employee Last Name (A15): (IDNAME)
2	Employee First Name and Middle Initial (A11): (IDNAME)
3	Employee Title (A30): (IDDESC)
4	Employee Salary (N6) DOL: State the salary paid the employee for the reporting year (in dollars).

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RIS	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0107	SECURITY HOLDERS AND VOTING POWERS - TOTAL	1 of 1

I. DESCRIPTION

This schedule is used to collect summary information on the total number of votes and total holders of voting securities of the respondent.

II. GENERAL INFORMATION

A. This schedule shall be submitted by Class A and Class B Natural Gas and Electric respondents and Class C and Class D Natural Gas respondents.

B. Class A and Class B respondents shall complete all data fields on this schedule in their first submission. Class C and Class D respondents shall complete data fields 1-3 and 7. On subsequent submissions, respondents shall submit only appropriate identification (key data fields) and changed values, additions, and deletions.

C. Data should be reported as of the latest record date as specified in data field 7.

D. Separate issues of preference stock should be totaled and reported in data fields 2 and 5.

III. DETAILED INSTRUCTIONS

The following data field-by-data field instructions are cross-referenced to the corresponding schedule layout by data field number:

Data Field Number	Instructions
1 (Key)	Total Votes - Common Stock (N9) NO.
2	Total Votes - Preferred Stock (N9) NO.
3	Total Votes - Other Voting Securities (N9) NO.
4	Total Number of Holders - Common Stock (N9) NO.
5	Total Number of Holders - Preferred Stock (N9) NO.
6	Total Number of Holders - Other Voting Securities (N9) NO.
7	Latest Record Date (N6): Enter the latest record date, in the format MMDDYY. (TMDATE)

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RIS	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0108	SECURITY HOLDERS AND VOTING POWERS	1 of 1

I. DESCRIPTION

This schedule is used to collect detailed information on holders of the respondent's outstanding securities and voting power thereof, to include:

(a) the ten security holders with the highest voting powers and,

(b) the security holdings and voting powers of any officer or director of the respondent not included in (a) above.

II. GENERAL INFORMATION

A. This schedule shall be completed by Class A, Class B, Class C and Class D Natural Gas and Electric respondents.

B. Respondents shall complete all data fields on this schedule in their first submission. On subsequent submissions, respondents shall submit only appropriate identification (key data fields) and changed values, additions and deletions.

C. In data fields 4-7, state the number of votes which each security holder would have had the right to cast on the latest record date, if a meeting were then in order. The latest record date should be reported on Schedule 0107, data field 7.

III. DETAILED INSTRUCTIONS

The following data field-by-data field instructions are cross-referenced to the corresponding schedule layout by data field numbers:

Data Field Number	Instructions
1 (Key)	Name of Security Holder (A35): (IDNAME)
2	Location of Security Holder (A22): Enter the state abbreviation in the first two positions of the data field, from the Register of Data Standards, IDSTAT, followed by the city name (IDCITY).
3	Officer/Director Indicator (N1): If the security holder named in data field 1 above, is an officer or director within the respondent's organization, enter "1"; if not, enter "0". (INYONO)
4	Total Number of Votes (N8) NO.
5	Votes - Common Stock (N8) NO.
6	Votes - Preferred Stock (N8) NO.
7	Votes - Other Voting Securities (N8) NO.

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RIS	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0110	OTHER STOCKHOLDER INFORMATION	1 of 1

I. DESCRIPTION

This schedule is used to collect details on the latest stockholders' annual meeting and any stock book closings during the year.

II. GENERAL INFORMATION

A. This schedule shall be submitted by Class A and Class B Natural Gas and Electric respondents.

B. Respondents shall complete all data fields on this schedule annually.

III. DETAILED INSTRUCTIONS

The following data field-by-data field instructions are cross-referenced to the corresponding schedule layout by data field number:

Data Field Number	Instructions
1 (Key)	Date of Latest Stock Book Closing (N6): Enter the date of the latest closing of the stock book prior to end of year in the format MMDDYY. (TMDATE)
2	Purpose of Closing (A30): Explain the purpose of the closing of the stock book. (IDDESC)
3	Total Votes Cast (N8) NO: Enter total number of votes cast for directors at the latest stockholders meeting.
4	Total Proxy Votes (N8) NO: Enter total number of proxy votes cast for directors at the latest stockholders meeting.
5	Date of Latest General Stockholder Meeting (N6): Enter the date, in the format MMDDYY. (TMDATE)
6	Location of Latest General Stockholder Meeting (A22): Enter the state abbreviation in the first two positions of the data field, from the Register of Data Standards, IDSTAT, followed by the city name (IDCITY).

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RIS	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0111	NOTES TO SECURITY HOLDERS AND VOTING POWERS	1 of 2

I. DESCRIPTION

This schedule is used to collect additional information related to (a) stock options, warrants or rights outstanding at end of the year, and (b) the voting rights and privileges carried by any security other than the repondents common and preferred stock.

II. GENERAL INFORMATION

A. This schedule shall be submitted by Class A, Class B, Class C and Class D Natural Gas and Electric respondents.

B. Respondents shall complete all data fields on this schedule annually as necessary to support schedule Nos. 0107 and 0108.

C. This schedule supports information included on two schedules:

Schedule 0107 - "Security Holders and Voting Powers - Total"

Schedule 0108 - "Security Holders and Voting Powers."

D. Furnish particulars concerning any options, warrants, or rights outstanding at the end of the year for others to purchase securities of the respondent or any securities or other assets owned by the respondent. Particulars should include names of the parties granted the options, warrants or rights, the prices to be paid, expiration dates, and other material information relating to the exercise of the securities or assets. Specify the name of any officer, director, associated company, or any of the ten largest security holders who hold stock options warranty or rights at the end of the year.

E. Give complete description of any other security carrying voting rights and explain the circumstances whereby the security became vested with voting rights. If any class or issue of security (other than common or preferred stock) has any special privileges in the election of directors, trustees or managers, or in the determination of corporate action by any method, explain the extent and circumstances.

F. This schedule is not applicable to convertible securities or to any securities substantially all of which are outstanding in the hands of the general public where the options, warrants, or rights were issued on a prorata basis.

G. If the respondent needs additional space to complete the text information (data field 4) for any particular note, use a separate entry, repeating the same information in data fields 1 and 2 and using successive numbers (1, 2, 3, etc.) in data field 3.

III. DETAILED INSTRUCTIONS

The following data field-by data field instructions are cross-referenced to the corresponding schedule layouts by data field number:

Data Field Number	Instructions
1 (Key)	Type of Note (A60): Give a single word or short phrase identification such as: "options", "warrants," "rights," etc. (IDDESC)

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RIS	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0111	NOTES TO SECURITY HOLDERS AND VOTING POWERS	2 of 2

Data Field Number	Instructions
2 (Key)	Type of Note Sequence Number (N1): Use successive numbers to designate more than one occurrence of specific type of security or item listed in data field 1 above. If only one occurrence for a particular item, report "1". (NRCADL)
3 (Key)	Entry Continuation Number (N1): Use successive numbers to designate continuation entries or textual information for a particular item listed in data field 1. If only one textual entry is needed to report the required disclosure, enter "1". (NRCADL)
4	Text of Note (A249): (IDDESC)

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I. DESCRIPTION

This schedule is used to collect information deemed necessary for adequate disclosure to support the financial data, including the financial statements, presented to the Commission in the annual filing, to include the following aspects:

A. Disclosures of all important accounting policies.

B. Disclosure of accounting changes made during the year which had significant effect on the reported net income.

C. Disclosure of all contingent assets or liabilities or significant commitments existing at the end of the year which have not been reflected in the financial data.

D. Disclosure of any other important changes occurring during the year which have not been provided elsewhere in the filing.

II. GENERAL INFORMATION

A. This schedule shall be submitted by Class A, Class B, Class C and Class D Natural Gas and Electric respondents.

B. Respondents shall complete all data fields on this schedule annually.

C. Respondents will use the following guidelines to report disclosure information, using titles underlined below as the Type of Note in data field 1:

1. Accounting Policies: In disclosing its accounting policies, the respondent should identify and describe the accounting principles it has utilized, the methods of applying those principles and the impact of such policies on the financial data submitted. Examples of accounting policies that may be considered significant together with suggested minimum disclosure requirements include:

(a) Plant and Depreciation

(b) Federal Income Tax Expense

(1) Details on the accounting treatment for Federal income taxes (flow through, full normalization, partial normalization).

(2) Details on the ratemaking treatment for Federal income taxes (flow through, full normalization, partial normalization).

(3) Details on accounting for the allocation of income taxes between utility and non-utility segments of company operations.

(4) Details on the accounting for IRS settlements as claim for refunds.

(5) Details on the accounting for recognition of operating loss carrybacks and carryforwards.

(6) If the provisions of the tax laws are being utilized with respect to plant property (ADR class life and liberalized depreciation, repair allowance, etc.) for Federal income tax purposes and the resultant benefits are being flowed through the income statement, disclose the effect of such on the income statement.

(c) Investment Tax Credits

(1) Details on the method of accounting adopted for investment tax credits utilized in the current year.

(2) Details on whether the respondent has consented or is required by a regulatory commission to pass the benefits of investment tax credits along to consumers.

(3) For each year beginning with 1971, details on the ratemaking treatment of these credits to include option for (1) rate base treatment, (2) ratable flow through, (3) flow through in accordance with Section 46 (f) of the Internal Revenue Code, or (4) other method.

(d) Equity Accounting

(e) Unbilled Revenues

(f) Deferred Fuel Cost

Details on the accounting and ratemaking treatment for deferred fuel cost, to include whether specific approvals have been received from regulatory commissions to defer and recover these costs for ratemaking purposes.

(g) Deferrals of Expense or Other Items

(h) Reacquisition of Long Term Debt

(1) Details on the amount of gains and/or losses for the year from reacquisition of long term debt.

(2) Details on the accounting for such gains or losses (included in income/amortized).

(3) Details on the accounting treatment of unamortized debt discount and expense if different from the requirements of the Uniform System of Accounts.

(i) Pension Plan

(1) Details on the method of funding.

(2) Details on the pension cost for the current year charged to expense and capital accounts.

(3) Details on the amount of unfunded vested benefits.

(4) Details on the effect of the Security Act of 1974 on annual pension cost.

(5) Details on any changes in method of funding for the year.

(j) Research and Development

(k) Other

2. Accounting Changes: Information on important accounting changes should include the nature of and justification for the change, and should include the dollar effect of the change on the reported financial data. The respondent should utilize the following definition of an accounting change taken from Opinion No. 20 of the Accounting Principles Board for purposes of this requirement.

The term accounting change means a change in (a) an accounting principle, (b) an accounting estimate, or (c) the reporting entity.

In considering the importance of an accounting change, the respondent should consider the impact (or estimated impact), on not only the financial data for the current reporting period, but should also consider the financial impact of the changes on subsequent years results of operations.

3. Contingencies or Commitments: Information on all contingent assets or liabilities or significant commitments shall include all pertinent facts surrounding such matters. Examples of matters that should be reported in this section include:

(a) Particulars of all important legal proceedings pending at the end of the year and the results of proceedings culminated during the year; including the related accounting for any settlements.

(b) Commitments related to the respondent's construction program.

(c) Long term commitments on the purchase of fuel supply.

(d) Short term bank borrowing arrangements including open lines of credit, compensating balance arrangements, commitment fees, and average annual effective interest rates.

(e) Details on obligations incurred or assumed by respondent as guarantor for performance by another of any agreement or obligation. Such information shall include the amount of the obligation and the name of the commission authorizing assumption, if any, and date of authorization.

4. Other Important Changes: Information on other important changes during the year shall disclose all significant changes occuring during the year not provided for elsewhere in the Schedules in this filing.

Examples of changes include changes in articles of incorporation or amendments to the corporate charter; acquisition of ownership in other companies; recognition, merger or consolidation with other companies, particulars if control over respondent was held by a receiver or trustee.

For securities assumed during the year, the name of the company from which the liability was assumed and other particulars of the transaction should be included in data field 4. For Class A and B respondents, if any unamortized discount, premium, expenses and/or gains or losses were taken over into the respondent's books, details of these amounts should be included in schedule 0123, "Securities Assumed, Refunded or Retired during the Year," data fields 5-9. Additional disclosure on the respondent's accounting policy with respect to gains and losses on security transactions should be included under item (h), above, of this schedule.

D. If the respondent needs additional space to complete the text information (data field 4) for any particular note, use a separate entry, repeating the same information in data fields 1 and 2 and using successive numbers (1, 2, 3, etc.) in data field 3.

III. DETAILED INSTRUCTIONS

The following data field-by-data field instructions are cross-referenced to the corresponding schedule layout by data field number:

Data Field Number	Instructions
1 (Key)	Type of Note (A60): Examples: (IDDESC) Policies - Income Tax Expense Policies - Equity Accounting Changes - Unbilled Revenues Contingencies/Commitments - Construction Program
2	Note Number (N1): Use successive numbers to designate more than one occurrence of the type of note listed in data field 1 above. If only one occurrence is needed for a particular type note, enter "1". (NRCADL)
3	Entry Continuation Number (N1): Use successive numbers to designate continuation entries of textual information for a particular note. If only one textual entry is needed to report the required disclosure, enter "1" in this data field. (NRCADL)
4	Text of Note (A249): (IDDESC)

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DETAILED INSTRUCTIONS:
SCHEDULE 0113 DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURES

I. DESCRIPTION

This schedule is used to collect important textual comments concerning construction overhead procedures.

II. GENERAL INFORMATION

A. This schedule shall be submitted by Class A and Class B Natural Gas and Electric respondents.

B. Respondents shall complete all data fields on this schedule in their first submission. On subsequent submissions, respondents shall submit only appropriate identification (key data fields) and changed values, additions, and deletions.

C. For purposes of reporting for this schedule, construction overheads have been assigned the following code numbers:

Overhead Code	Type of Overhead
01	Engineering and Supervision
02	Administrative and General Expenses
03	Transportation
04	Injuries and Damages
05	Insurance
06	Pensions and Other Employee Benefits
07	Taxes (property, sales, payroll, etc.)
08	Outside Professional Services
09	Allowance for Funds Used During Construction
99	Other

These code numbers shall be reported in data field 1.

D. For each construction overhead except "allowance for funds used during construction" (09), provide in a textual format in data field 4, the respondents general policy, to include: the nature and extent of work, etc., the overhead charges are intended to cover, the general procedure for determining the amount capitalized, the method of distribution to construction jobs, whether different rates are applied to different types of construction, basis of differentiation in rates for different types of construction, and whether the overhead is directly or indirectly assigned.

E. For "allowance for funds used during construction," state in data field 4 the general policy with respect to capitalization to include: the general classes of property included in the allowance base, the method used to compute the allowance, the allowance computation period, the specific factors to support the allowance rate for the year, and the allowance rate(s) for the year.

F. Construction overheads with similar procedures should not be grouped, but must for the initial filing be reported separately.

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DETAILED INSTRUCTIONS:
SCHEDULE 0113 DESCRIPTION OF CONSTRUCTION OVERHEAD PROCEDURES

G. If the respondent has separate or different procedures for any of the grouped overheads listed above (i.e. Engineering and Supervision), report each procedure as a separate entry, listing the same overhead code in data field 1 and using successive numbers (1, 2, 3, etc.) in data field 2. If the respondent needs additional space to complete the text information (data field 4) for any particular overhead, use a separate entry, repeating the same information in data fields 1 and 2 and using successive numbers (1, 2, 3, etc.) in data field 3.

III. DETAILED INSTRUCTIONS

The following data field-by-data field instructions are cross-referenced to the corresponding schedule layout by data field number:

Data Field Number	Instructions
1 (Key)	Type of Overhead (N2): Enter the code, from Item C of the General Instructions for this schedule. (TYOVHD)
2	Overhead Note Number (N1): Use successive numbers to designate more than one occurrence of the overhead type listed in data field 1 above. If only one occurrence for a particular type overhead, enter 1. (NRCADL)
3	Entry Continuation Number (N1): Use successive numbers to designate continuation entries of textual information for a particular overhead. (NRCADL)
4	Text (A249): (IDDESC)

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RIS	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0114	IMPORTANT CHANGES DURING THE YEAR - TRANSMISSION OR DISTRIBUTION SYSTEM	1 of 1

I. DESCRIPTION

This schedule is used to collect details on important extensions or reductions of the transmission or distribution system during the year.

II. GENERAL INFORMATION

A. This schedule shall be submitted by Class A and Class B Natural Gas and Electric respondents.

B. Respondents shall complete all data fields on this schedule annually.

C. Each logical entry has two parts. In data fields 1-3, provide general information on each important change. In data fields 4-9, show each class of service affected, the estimated annual changes in revenue and the number of customers.

III. DETAILED INSTRUCTIONS

The following data field-by-data field instructions are cross-referenced to the corresponding schedule layout by data field number:

Data Field Number	Instructions
1 (Key)	Description of Change (A40): Provide a brief description of any important territory added or relinquished during the year, i.e., Distribution - Town of Springfield. (IDDESC)
2 (Key)	Commission Code (N3): Enter the three digit numeric code, from the Register of Data Standards, IDCOMM.
3	Date of Commission Authorization (N6): Enter the date, in the format MMDDYY. (TMDATE)
4	Date of Change (N6): Enter the date, in the format MMDDYY. (TMDATE)
5 (Key)	Class of Service (A3): Enter the abbreviation as follows: (TYERSV) RES = Residential COM = Commercial IND = Industrial SRE = Sales for Resale OTH = Other
6	Estimated Additional Annual Revenues (N9) DOL.
7	Estimated Annual Revenue Reduction (N9) DOL.
8	Number of Customers Added (N8) NO.
9	Number of Customers Lost (N8) NO.

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R&S	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0116	IMPORTANT CHANGES DURING THE YEAR - SUPPLIER RATE PROCEEDING	1 of 1

I. DESCRIPTION

This schedule is used to collect information on all supplier rate proceedings settled during the year to which the respondent was a party, related to either gas purchases or power purchases.

II. GENERAL INFORMATION

A. This schedule shall be submitted by Class A and Class B Natural Gas and Electric respondents.

B. Respondents shall complete all data fields on this schedule annually.

C. The respondent shall complete this schedule where any significant amounts of refunds were made or received during the year resulting from settlement of proceedings affecting gas purchases or purchased power costs.

III. DETAILED INSTRUCTIONS

The following data field-by-data field instructions are cross-referenced to the corresponding schedule by data field number:

Data Field Number	Instructions
1 (Key)	Name of Supplier (A35): (IDNAME)
2 (Key)	Commission Code (N3): Enter the code of the federal, state, or local regulatory commission which has jurisdiction over the rate proceeding, from the Register of Data Standards, IDCOMM.
4	Particulars for Accounting (A144): State the particulars of the accounting used by the respondent to record the refunds received or payments made resulting from supplier rate proceedings. (IDDESC)

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RIS	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0118	IMPORTANT CHANGES DURING THE YEAR - NEW GENERATING PLANTS/UNITS	1 of 1

I. DESCRIPTION

This schedule is used to collect details concerning electric generating plants and/or units placed in service during the year.

I. GENERAL INFORMATION

A. This schedule shall be submitted by Class A and Class B Electric respondents.

B. Respondents shall complet. all data fields on this schedule annually.

II. DETAILED INSTRUCTIONS

The following data field-by-data field instructions are cross-referenced to the corresponding schedule layouts by data field number:

Data Field Number	Instructions
1 (Key)	Indicator Plant or Unit (N1): Enter "1" if plant or "2" if unit. (IMETOR)
2 (Key)	Plant Code (N5): Enter the plant code, from the Register of Data Standards, IDPLNT.
3 (Key)	Generating Unit ID (N2): Enter the [illegible] ating unit identification code assigned sequenti[illegible] respondent) to the units within each plant. (IDB[illegible]
4	State Abbreviation (A2): Enter the tw[illegible] abbreviation, from the Register of Data Standar[illegible]
5	County Code (N3): Enter the three digi[illegible] the Register of Data Standards, IDCNTY.
6	In-Service Date (N6): Enter the date, in the format MMDDYY. (TMDATE)
7	Generating Capacity (N10) KW.
8	Original Cost of Plant/Unit (N9) DOL.

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R&S	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0120	IMPORTANT CHANGES DURING THE YEAR - UTILITY PLANT NOT OPERATED	1 of 1

I. DESCRIPTION

This schedule is used to collect information with respect to utility plants, including plant in service accounts, which did not operate during the year.

II. GENERAL INFORMATION

A. This schedule shall be submitted by Class A and Class B Natural Gas and Electric respondents.

B. Respondents shall complete all data fields on this schedule annually.

III. DETAILED INSTRUCTIONS

The following data field-by-data field instructions are cross-referenced to the corresponding schedule layout by data field numbers:

Data Field Number	Instructions
1 (Key)	Description of Plant (A30): State the type, name, and number or other appropriate specifics for plant not operated during year. (IDDESC)
2	Book Cost of Plant (N9) DOL.
3	Particulars (A65): For plant listed in data field 1 above, state whether any portion of the book cost has been retired from plant in service, and/or what other disposition of the property and its book cost is contemplated. (IDDESC)

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RIS	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0121	COMPANY EMPLOYEE DATA	1 of 1

I. DESCRIPTION

This schedule is used to collect data on the total number of company employees as of the last payroll period of the year.

II. GENERAL INFORMATION

A. This schedule shall be submitted by Class A and Class B Natural Gas and Electric respondents.

B. Respondents shall complete all data fields on this schedule annually.

C. Respondents shall report the employee data for all full-time employees for the payroll period ending December 31 or that nearest December 31 in the calendar year. Include temporary employees but do not include part-time employees.

III. DETAILED INSTRUCTIONS

The following data field-by-data field instructions are cross-referenced to the corresponding schedule layout by data field number:

Data Field Number	Instructions
1 (Key)	Total Electric Employees (N5) NO: Enter the number of full-time employees engaged in this utility function, if function is subject to Commission jurisdiction.
2 (Key)	Total Gas Employees (N5) NO: Enter the number of full-time employees engaged in this utility function, if function is subject to Commission jurisdiction.
3	Total Other Employees (N5) NO: Enter the number of full-time employees engaged in functions other than Electric and Gas.
4	Total Company Employees (N5) NO.

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RIS	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SECURITIES ISSUED DURING THE YEAR SCHEDULE 0122		1 of 2

I. DESCRIPTION

This schedule is used to collect selected data on securities issued during the year.

II. GENERAL INSTRUCTIONS

A. This schedule shall be submitted by Class A and Class B Natural Gas and Electric respondents.

B. Respondents shall complete all data fields on this schedule annually.

C. The respondent shall only report on this schedule details on securities issued during the year, including short term debt. Information on securities assumed, refunded or retired during the year shall be reported on Schedule 0123.

III. DETAILED INSTRUCTIONS

The following data field-by-data field instructions are cross-referenced to the corresponding schedule layout by data field number:

Data Field Number	Instructions
1 (Key)	Description of Security (A55): The identification of each class and series of security should include, as appropriate, the interest or dividend rate, the maturity date and series of issuance. Examples: First Refunding Mortgage Bonds 8 1/8% due 2/1/05; Common Stock - No Par Value. (IDDESC)
2	Principal Amount (N9) DOL.
3	Number of Shares (N9) NO.
4	Total Price to Public (N9) DOL.
5	Amount of Underwriter Commission (N9) DOL: Enter the total amount of the Underwriter Commission.
6	Amount of Other Expenses (N9) DOL: Enter the total of other expenses related to the security issuance.
7	Net Proceeds to Company (N9) DOL.
8	Amount of Premium or Discount (N9) DOL: Discount amounts should be entered with a negative sign.
9	Commission Authorization (N3): Enter the code of the federal, state, or local regulatory commission which has jurisdiction over the issue of the securities from the Register of Data Standards. IDCOMM.
10	Commission Docket Number (A9): Enter the regulatory commission docket number. (IDDCKT)

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RIS	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SECURITIES ISSUED DURING THE YEAR SCHEDULE 0122		2 of 2

Data Field Number	Instructions
11	Name of Principal Underwriter (A35): Enter name of principal underwriter firm. (IDNAME)
12	Name of Securities Exchange(s) (A35): Enter the name of exchange(s) upon which security is (are) registered. (Abbreviate where possible) Example: N.Y., Amer., P.B.W. Midwest, Pacific. (IDDESC)

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RIS	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0123	SECURITIES ASSUMED, REFUNDED OR RETIRED DURING THE YEAR	1 of 2

I. DESCRIPTION

This schedule is used to collect data on securities assumed, refunded or retired during the year.

II. GENERAL INFORMATION

A. This schedule shall be submitted by Class A and Class B Natural Gas and Electric respondents.

B. Respondents shall complete all data fields on this schedule annually.

C. For securities assumed, the name of the company from which the liability was assumed and other particulars of the transactions should be included on Schedule 0112 entitled "Notes To Financial Data" and a caption "Other". If any unamortized discount, premium, expenses, and/or gains or losses were taken over into the respondent's books, details of these amounts should be included in this schedule in data fields 5-9. Additional disclosure on the respondent's accounting policy with respect to gains and losses on security transactions should also be included on Schedule 0112.

D. Data fields 10-13 provide for the specific accounting entries involved in the security transactions reported herein. The details of the accounting entries specifying accounts debited should be listed in data fields 10-11 and accounts credited listed in data fields 12-13.

III. DETAILED INSTRUCTIONS

The following data field-by-data field instructions are cross-referenced to the corresponding schedule layout by data field number:

Data Field Number	Instructions
1 (Key)	Description of Security (A55): The identification of each class and series of security should include, as appropriate, the interest or dividend rate, the maturity date and series of issuance. Examples: First Refunding Mortgage Bonds - 7% Series Due 1991; Debentures - 9% Due 1994. (IDDESC)
2	Type of Transaction (N1): Enter the code, from the following list. (TYFNTN) 1 - Assumed 2 - Refunded 3 - Retired
3	Principal Amount (N9) DOL.
4	Number of Shares (N9) NO.
5	Amount of Unamortized Premium or Discount (N9) DOL: Discount amounts are to be entered with a negative sign.

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RIS	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0123	SECURITIES ASSUMED, REFUNDED OR RETIRED DURING THE YEAR	2 of 2

Data Field Number	Instructions
6	Amount of Unamortized Expenses (N9) DOL.
7	Amount of Gain from Reacquired Security (N9) DOL.
8	Amount of Loss from Reacquired Security (N9) DOL.
9	Net Cost of Security (N9) DOL.
10 (Key)	Account Number Debited (N3.2): (ACCTNL)
11	Amount Debited (N8) DOL.
12	Account Number Credited (N3.2): (ACCTNL)
13	Amount Credited (N8) DOL.

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RIS	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0124	LIST OF ACCOUNTS - PART I (ELECTRIC CLASS A AND CLASS B)	1 of 10

I. DESCRIPTION

This schedule is used to collect the end of year balance or the amount for the year for certain accounts of the Uniform System of Accounts and certain other financial data that has been categorized as Supplemental Accounts. (For a discussion of the relationship between the two systems of accounts see General Instructions for Corporate and Financial Schedules.) This schedule replaces several former schedules which reported similar information concerning:

- Electric Operation and Maintenance Expenses
- Distribution of Salaries and Wages
- Operating Revenues
- Summary of Utility Plant - Statement B
- Other supporting schedules, including account balances from numerous schedules.

The account numbers to be used from the two systems of accounts are listed in General Information, II-D.

II. GENERAL INFORMATION

A. This schedule shall be submitted by Class A and Class B Electric respondents.

B. Respondents shall complete all data fields on this schedule annually.

C. For those accounts which had activity during the year or had previously been reported with balances but for the present reporting period there is no balance, respondent shall report the account number and a "zero" balance.

D. The data to be reported is structured upon the account groupings from the Uniform System of Accounts augmented by a system of supplemental accounts to integrate related data. Included on this schedule are five account groupings, each identified by title and source:

Account Group	Description	Source
1	Distribution of Salaries and Wages	Supplemental Accounts
2	Depreciation and Amortization of Electric Plant	Supplemental Accounts
3	Electric Operating Revenue Accounts	Uniform System of Accounts/ Supplemental Accounts
4	Electric Operation and Maintenance Expense Accounts	Uniform System of Accounts/ Supplemental Accounts
5	Departmental Accounts	Supplemental Accounts

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RIS	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0124	LIST OF ACCOUNTS - PART I (ELECTRIC CLASS A AND CLASS B)	2 of 10

All respondents will report groups 1 through 4. Those respondents with more than one utility department in their internal organization will also report group 5.

Respondents should start each account group on a new schedule collection sheet. Within each group, account numbers should be listed according to numerical sequence.

Respondents shall report by account numbers of the appropriate System of Accounts those items below applicable to their situation.

1. Distribution of Salaries and Wages

Report distribution of total salaries and wages for the year by functions (Production, Transmission, Distribution, Customer Accounts, Sales, Administrative and General, Plant Constructions, Plant Removal, Other Accounts). Amounts originally charged to clearing accounts should be spread to each appropriate function and included in the total of each function.

Uniform System of Accounts	Supplemental Accounts	Description	Details on Related Schedules
	030.10	Electric production - operation	
	030.20	Electric production - maintenance	
	035.10	Electric transmission - operation	
	035.20	Electric transmission - maintenance	
	036.10	Electric distribution - operation	
	036.20	Electric distribution - maintenance	
	037.10	Electric customer accounts - operation	
	037.20	Customer service and informational - operation	
	038.10	Electric sales - operation	
	039.10	Electric administration - operation	
	039.20	Electric administration - maintenance	
	041.00	Other utility departments - operation and maintenance	
	043.10	Electric plant construction	
	043.20	Other departments - plant construction	
	044.10	Electric plant removal	
	044.20	Other departments - plant removal	
	045.10	All other accounts	
	046.00	Total Salaries and Wages	

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DETAILED INSTRUCTIONS: SCHEDULE 0124 — LIST OF ACCOUNTS - PART I (ELECTRIC CLASS A AND CLASS B) — 3 of 10

2. Depreciation and Amortization of Electric Plant

Uniform System of Accounts	Supplemental Accounts	Description	Details on Related Schedules
	403.10	Depreciation expense - steam production plant	
	403.20	Depreciation expense - nuclear production plant	
	403.30	Depreciation expense - hydraulic production plant - conversion	
	403.40	Depreciation expense - pumped storage	
	403.50	Depreciation expense - other production plant	
	403.60	Depreciation expense - transmission plant	
	403.70	Depreciation expense - distribution plant	
	403.80	Depreciation expense - general plant	
	403.90	Depreciation expense - common plant, electric	
	404.10	Amortization expense - limited term - intangible plant	
	404.20	Amortization expense - limited term - steam production plant	
	404.30	Amortization expense - limited term - nuclear production plant	
	404.40	Amortization expense - limited term - hydraulic production plant	
	404.50	Amortization expense - limited term - other production plant	
	404.60	Amortization expense - limited term - transmission plant	
	404.70	Amortization expense - limited term - distribution production plant	
	404.80	Amortization expense - limited term - general production plant	
	404.90	Amortization expense - limited term - common production plant	
	405.10	Amortization expense - other - intangible plant	
	405.20	Amortization expense - other steam production plant	
	405.30	Amortization expense - other - nuclear production plant	
	405.40	Amortization expense - other - hydraulic production plant	

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DETAILED INSTRUCTIONS: SCHEDULE 0124 — LIST OF ACCOUNTS - PART I (ELECTRIC CLASS A AND CLASS B) — 4 of 10

Uniform System of Accounts	Supplemental Accounts	Description	Details on Related Schedules
	405.50	Amortization expense - other - other production plant	
	405.60	Amortization expense - other - transmission production plant	
	405.70	Amortization expense - other - distribution production plant	
	405.80	Amortization expense - other - general production plant	
	405.90	Amortization expense - other - common production plant	

3. Electric Operating Revenue Accounts

Uniform System of Accounts	Supplemental Accounts	Description	Details on Related Schedules
		SALES OF ELECTRICITY	
440.00		Residential sales	
442.00		Commercial and industrial sales	
	442.10	Commercial and industrial sales - commercial	0159
	442.20	Commercial and industrial sales - industrial	0159
444.00		Public street and highway lighting	0159
445.00		Other sales to public authorities	0159
446.00		Sales to railroads and railways	0159
447.00		Sales for resale	0159
448.00		Interdepartmental sales	0159
	449.90	Total Sales of Electricity	0159
		OTHER OPERATING REVENUES	
450.00		Forfeited discounts	
451.00		Miscellaneous service revenues	0164
453.00		Sales of water and water power	0164
454.00		Rent from electric property	0164
455.00		Interdepartmental rents	0164
456.00		Other electric revenues	0164
400.00	457.90	Total Other Operating Revenues	
		Operating Revenues (Total)	

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DETAILED INSTRUCTIONS: SCHEDULE 0124	LIST OF ACCOUNTS - PART I (ELECTRIC CLASS A AND CLASS B)	5 of 10

4. Electric Operation and Maintenance Expense Accounts

Uniform System of Accounts	Supplemental Accounts	Description	Details on Related Schedules
		POWER PRODUCTION EXPENSES	
		STEAM POWER GENERATION	
		Operation	
500.00		Operation supervision and engineering	
501.00		Fuel	
502.00		Steam expenses	
503.00		Steam from other sources	
504.00		Steam transferred - credit	
505.00		Electric expenses	
506.00		Miscellaneous steam power expenses	
507.00		Rents	
	509.90	Total Steam Power Generation - Operation	
		Maintenance	
510.00		Maintenance supervision and engineering	
511.00		Maintenance of structures	
512.00		Maintenance of boiler plant	
513.00		Maintenance of electric plant	
514.00		Maintenance of miscellaneous steam plant	
	515.90	Total Steam Power Generation - Maintenance	
	516.90	Total Steam Power Generation - Operation and Maintenance	
		NUCLEAR POWER GENERATION	
		Operation	
517.00		Operation supervision and engineering	
518.00		Nuclear fuel expense	
519.00		Coolants and water	
520.00		Steam expenses	
521.00		Steam from other sources	
522.00		Steam transferred - credit	
523.00		Electric expenses	
524.00		Miscellaneous nuclear power expenses	
525.00		Rents	
	527.90	Total Nuclear Power Generation - Operation	

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Uniform System of Accounts	Supplemental Accounts	Description	Details on Related Schedules
		Maintenance	
528.00		Maintenance supervision and engineering	
529.00		Maintenance of structures	
530.00		Maintenance of reactor plant equipment	
531.00		Maintenance of electric plant	
532.00		Maintenance of miscellaneous nuclear plant	
	533.90	Total Nuclear Power Generation - Maintenance	
	534.90	Total Nuclear Power Generation - Operation and Maintenance	
		HYDRAULIC POWER GENERATION	
		Operation	
535.00		Operation supervision and engineering	
536.00		Water for power	
537.00		Hydraulic expenses	
	537.10	Hydraulic expenses - fish and wildlife	
	537.20	Hydraulic expenses - recreation	
538.00		Electric expenses	
539.00		Miscellaneous hydraulic power generation expense	
540.00		Rents	
	540.90	Total Hydro Power Generation - Operation	
		Maintenance	
541.00		Maintenance supervision and engineering	
542.00		Maintenance of structures	
543.00		Maintenance of reservoirs, dams and waterways	
544.00		Maintenance of electric plant	
545.00		Maintenance of miscellaneous hydraulic plant	
	545.10	Maintenance of miscellaneous hydraulic plant - fish and wildlife	
	545.20	Maintenance of miscellaneous hydraulic plant - recreation	
	545.80	Total Hydro Power Generation - Maintenance	
	545.90	Total Hydro Power Generation - Operation and Maintenance	

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DETAILED INSTRUCTIONS: SCHEDULE 0124 — LIST OF ACCOUNTS - PART I (ELECTRIC CLASS A AND CLASS B) — 7 of 10

Uniform System of Accounts	Supplemental Accounts	Description	Detail on Related Schedules
		OTHER POWER SUPPLY EXPENSES	
555.00		Purchased power	
556.00		System control and load dispatching	
557.00		Other expenses	
	558.90	Total Other Power Supply Expenses	
	559.90	Total Power Production Expenses - Operation and Maintenance	
		TRANSMISSION EXPENSES	
		Operation	
560.00		Operation supervision and engineering	
561.00		Load dispatching	
562.00		Station expenses	
563.00		Overhead line expenses	
564.00		Underground line expenses	
565.00		Transmission of electricity by others	
566.00		Miscellaneous transmission expenses	
567.00		Rents	
	567.90	Total Transmission Expenses - Operation	
		Maintenance	
568.00		Maintenance supervision and engineering	
569.00		Maintenance of structures	
570.00		Maintenance of station equipment	
571.00		Maintenance of overhead lines	
572.00		Maintenance of underground lines	
573.00		Maintenance of miscellaneous transmission plant	
	573.90	Total Transmission Expenses - Maintenance	
	574.90	Total Transmission Expenses - Operation and Maintenance	
		DISTRIBUTION EXPENSES	
		Operation	
580.00		Operation supervision and engineering	
581.00		Load dispatching	
582.00		Station expenses	
583.00		Overhead line expenses	
584.00		Underground line expenses	
585.00		Street lighting and signal system expenses	
586.00		Meter expenses	
587.00		Customer installation expenses	
588.00		Miscellaneous distribution expenses	
589.00		Rents	
	589.90	Total Distribution Expenses - Operation	

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DETAILED INSTRUCTIONS: SCHEDULE 0124 — LIST OF ACCOUNTS - PART I (ELECTRIC CLASS A AND CLASS B) — 8 of 10

Uniform System of Accounts	Supplemental Accounts	Description	Details on Related Schedules
		Maintenance	
590.00		Maintenance supervision and engineering	
591.00		Maintenance of structures	
592.00		Maintenance of station equipment	
593.00		Maintenance of overhead lines	
594.00		Maintenance of underground lines	
595.00		Maintenance of line transformers	
596.00		Maintenance of street lighting and signal systems	
597.00		Maintenance of meters	
598.00		Maintenance of miscellaneous distribution plant	
	599.80	Total Distribution Expenses - Maintenance	
	599.90	Total Distribution Expenses - Operation and Maintenance	
		CUSTOMER ACCOUNTS EXPENSES	
		Operation	
901.00		Supervision	
902.00		Meter reading expenses	
903.00		Customer records and collection expenses	
904.00		Uncollectible accounts	
905.00		Miscellaneous customer accounts expense	
	905.90	Total Customer Accounts Expenses - Operation	
		CUSTOMER SERVICE AND INFORMATIONAL EXPENSES	
		Operation	
907.00		Supervision	
908.00		Customer Assistance expenses	
909.00		Informational and instructional expenses	
910.00		Miscellaneous customer service and informational expenses	
	910.90	Total Customer Service and Informational Expenses - Operation	

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DETAILED INSTRUCTIONS: SCHEDULE 0124	LIST OF ACCOUNTS - PART I (ELECTRIC CLASS A AND CLASS B)	9 of 10

Uniform System of Accounts	Supplemental Accounts	Description	Details on Related Schedules
		SALES EXPENSES	
		Operation	
911.00		Supervision	
912.00		Demonstrating and selling expenses	
913.00		Advertising expenses	
916.00		Miscellaneous sales expenses	
	919.90	Total Sales Expenses - Operation	
		ADMINISTRATIVE AND GENERAL EXPENSES	
		Operation	
920.00		Administrative and general salaries	
921.00		Office supplies and expenses	
922.00		Administrative expense transferred - credit	
923.00		Outside services employed	
924.00		Property insurance	
925.00		Injuries and damages	
926.00		Employee pensions and benefits	
927.00		Franchise requirements	
928.00		Regulatory Commission expenses	0173
929.00		Duplicate charges - credit	0163
930.10		General advertising expenses	
930.20		Miscellaneous general expenses	
931.00		Rents	
	931.90	Total Administrative and General Expenses - Operation	
		Maintenance	
932.00		Maintenance of general plant	
	939.90	Total Administrative and General Expenses - Operation and Maintenance	
	949.90	Total Operation and Maintenance Expenses	

5. Departmental Accounts: Respondents with more than one utility department in their internal organization are required to report the following plant accounts on the basis of operating utility departments. Supplemental Account numbers will consist of a second decimal place after the appropriate Uniform System of Account numbers as follows: electric department - XXX.X1; gas department - XXX.X2; common XXX.X3; (as prescribed by plant instruction 13 of the Uniform System of Accounts); steam department - XXX.X4; other departments - XXX.X5. When the basic number from the Uniform System of Accounts is a whole integer (e.g., 101), the Supplemental Account number will add a zero in the first decimal place (e.g., 101-0) and then the department code (e.g., 101-01). This has been adopted to insure uniformity with those few accounts from the Uniform System of Accounts with a decimal place (e.g., 409.1).

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RIS	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0124	LIST OF ACCOUNTS - PART I (ELECTRIC CLASS A AND CLASS B)	10 of 10

Uniform System of Accounts	Supplemental Accounts	Description	Details on Related Schedules
101.00	XXX.X1 to	Plant in service	
102.00	XXX.X5 for	Plant purchased or sold	
103.00	each Uniform	Experimental plant unclassified	
104.00	System of	Plant leased to others	
105.00	Account Basic	Plant held for further use	
106.00	Number	Completed construction not classified	
107.00		Construction work in progress	
108.00		Accumulated provision for depreciation of utility plant	
111.00		Accumulated provision for amortization and depletion of plant	
114.00		Plant acquisition adjustment	
116.00		Other acquisition adjustment	
	120.90	Net Utility Plant	

III. DETAILED INSTRUCTIONS

The following data field-by-data field instructions are cross-referenced to the corresponding schedule payout by data field number:

Data Field Number		Instructions
1 (Key)	Account Number (N3.2): (ACCTNL)	Refer to General Information, II-D.
2	Amount (N10) DOL.	

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RIS	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0125	INVESTMENT IN SUBSIDIARY COMPANIES - EQUITY ACCOUNTING	1 of 1

I. DESCRIPTION

This schedule is used to collect information regarding investments included in Account 123.10, Investment in Subsidiary Companies, which are accounted for on the equity method of accounting.

II. GENERAL INFORMATION

A. This schedule shall be submitted by Class A and Class B Natural Gas and Electric respondents.

B. Respondents shall complete all data fields on this schedule annually.

C. This schedule only includes investments in stock of subsidiary companies. Information on advances, notes, etc., related to subsidiary companies shall be included in Schedule 0161.

D. The totals in data field 2 shall equal the amount recorded in Account 418.10, Equity in Subsidiary Companies for the Year.

III. DETAILED INSTRUCTIONS

The following data field-by-data field instructions are cross-referenced to the corresponding schedule layout by data field number:

Data Field Number	Instructions
1 (Key)	Company Name (A35): (IDNAME)
2	Amount of Equity in Subsidiary Earnings for the Year (N10) DOL: Enter the equity results of the subsidiary's earnings or losses during the year.
3	Amount of Dividends Paid by Subsidiary for the Year (N10) DOL: Enter the total amount of dividends paid by subsidiary during the year.
4	Amount of Equity in Undistributed Subsidiary Earnings Since Acquisition (N10) DOL: Enter the amount of equity in undistributed subsidiary earnings or losses from the date of acquisition through the end of the year.
5	Balance of Investment (Equity Method) at End of the Year (N10) DOL.

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RIS	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0128	PRODUCTION FUEL STOCKS	1 of 2

I. DESCRIPTION

This schedule is used to collect details for production fuel stock inventory included in Account 151.00, fuel stock.

II. GENERAL INFORMATION

A. This schedule shall be submitted by Class A and Class B Natural Gas and Electric respondents.

B. Respondents shall complete all data fields on this schedule annually.

C. The respondent shall report separately each type of production fuel and oil stock maintained during the year. Refer to the Register of Data Standards, TYFUEL, for a detailed listing of fuel stocks.

III. DETAILED INSTRUCTIONS

The following data field-by-data field instructions are cross-referenced to the corresponding schedule layout by data field number:

Data Field Number	Instructions
1 (Key)	Fuel Type Code (N2): Enter the code for the fuel type, from the Register of Data Standards, TYFUEL.
2	Unit of Measure (A7): Enter the code for the unit of measure in which fuel stock quantities are being reported, from the Register of Data Standards, TYUNMS.
3	Quantity Fuel Stocks - Beginning of Year (N9) NO.
4	Cost Fuel Stocks - Beginning of Year (N9) DOL.
5	Quantity Fuel Stocks Received During Year (N9) NO.
6	Cost of Fuel Received During Year (N9) DOL.
7	Quantity of Fuel Sold or Transferred (N9) NO.
8	Cost of Fuel Sold or Transferred (N9) DOL.
9	Quantity of Fuel Used by Electric Department (N9) NO.
10	Cost of Fuel Used by Electric Department (N9) DOL.
11	Quantity of Fuel Used by Gas Department (N9) NO.
12	Cost of Fuel Used by Gas Department (N9) DOL.
13	Quantity of Fuel Used by Steam Department (N9) NO.

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RIS	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0128	PRODUCTION FUEL STOCKS	2 of 2

Data Field Number	Instructions
14	Cost of Fuel Used by Steam Department (N9) DOL.
15	Quantity of Fuel Used by Other Departments (N9) NO: For purposes of this schedule, the quantity and cost of fuel for the year associated with construction projects or inventory adjustments should be included in data fields 15 and 16. Specific details on inventory adjustments of significant quantities and amounts should be reported as a note to the financial data, included on Schedule 0111.
16	Cost of Fuel Used by Other Departments (N9) DOL.
17	Quantity of Fuel at End of Year (N9) NO.
18	Cost of Fuel at End of Year (N9) DOL.

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R&S	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0129	FUEL PRODUCTION COST DATA	1 of 1

I. DESCRIPTION

This schedule is used to collect fuel production quantity and cost data obtained from company owned sources or from affiliated companies.

II. GENERAL INFORMATION

A. This schedule shall be submitted by Class A and Class B Natural Gas and Electric respondents.

B. Respondents shall complete all data fields on this schedule annually.

C. Production cost for each kind of fuel shall be listed separately in data fields 5 through 9.

D. For purposes of complying with the requirements of this schedule, established subsidiaries of the respondent should be considered affiliated companies.

III. DETAILED INSTRUCTIONS

The following data field-by-data field instructions are cross-referenced to the corresponding schedule layout by data field number:

Data Field Number	Instructions
1 (Key)	Type of Fuel (N2): Enter the code, from the Register of Data Standards, TYFUEL.
2 (Key)	Source Code - Internal, Affiliated, (A3): If the fuel was obtained from the respondent's own sources, enter "INT"; if obtained from affiliated companies, enter "AFF". (TYFLSC)
3	Name of Affiliated Company (A35): If the source is from affiliated company, enter name of the company. (IDNAME)
4	Quantity Produced (N9) NO: Enter the quantity in tons, barrels, or MMCF. Enter the unit of measure in data field 10.
5	Depreciation Expense (N9) DOL.
6	Operation and Maintenance Expenses (N9) DOL.
7	Tax Expense (N9) DOL.
8	Other Expense (N9) DOL.
9	Total Expense (N9) DOL.
10	Unit of Measure (A7): Enter the code, from the Register of Data Standards, TYUNMS.

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RIS	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0132	CAPITAL STOCK	1 of 2

I. DESCRIPTION

This schedule is used to collect selected details on capital stock included in Account 201.00, Common Stock Issued, Account 204.00, Preferred Stock Issued, and Account 217.00, Required Capital Stock.

II. GENERAL INFORMATION

This schedule shall be submitted by the following categories of respondents:

Respondent Category	Data Fields
(1) Class A & Class B Natural Gas and Electric	All
(2) Class C & Class D Natural Gas and Electric	1-4, 6, & 7

B. Respondents shall complete all specified data fields on this schedule annually.

C. Report the particulars called for concerning common and preferred stock at end of year. Report separately each series of and class of preferred stock.

III. DETAILED INSTRUCTIONS

The following data field-by-data field instructions are cross-referenced to the corresponding schedule layout by data field number:

Data Field Number	Instructions
1 (Key)	Account Number (N3.2): (ACCTNL)
2 (Key)	Class and Series of Stock (A40): The designation of each class of preferred stock shall show the dividend rate and whether the dividends are cumulative or noncumulative. Example: Preferred Series A 6% Cumulative. Shares authorized for each class of preferred stock should be shown once under the first series of each class as listed in data field 2. (IDDESC)
3	Number of Shares Authorized by Charter (N8) NO: Show the number of shares authorized by the articles of incorporation (as amended) at end of year.
4	Par or Stated Value Per Share (N5) DOL.
5	Call Price End of Year (N5) DOL.
6	Shares of Capital Stock Outstanding (N8) NO: State the total number of shares outstanding per balance sheet without reduction for amounts held by respondent.
7	Amount of Capital Stock Outstanding (N9) DOL. State the total amount outstanding per balance sheet without reduction for amounts held by respondent.

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RIS	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0132	CAPITAL STOCK	2 of 2

Data Field Number	Instructions
8	Number of Shares Held by Respondent as Reacquired Stock (N6) NO: Enter the total number of shares held by the respondent as reacquired stock as of the balance sheet date.
9	Cost of Reacquired Capital Stock (N7) DOL: Enter the cost of reacquired capital stock included in Account 217.00.
10	Number of Shares Held by Respondent in Sinking and Other Funds (N6) NO.
11	Cost of Stock Held in Sinking and Other Funds (N7) DOL.
12	Other Stock Particulars (A72): Give particulars of any nominally issued capital stock. If stock is pledged, state name of pledgee and purpose of pledge. State the amount of stock authorized by a regulatory commission but not issued at end of year. (IDDESC)

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DETAILED INSTRUCTIONS:
SCHEDULE 0133 LONG-TERM DEBT 1 of 2

I. DESCRIPTION

This schedule is used to collect selected details on long-term debt included in Accounts 221.00, Bonds and 222.00, Reacquired Bonds.

II. GENERAL INFORMATION

A. This schedule shall be submitted by the following categories of respondents:

Respondent Category	Data Fields
(1) Class A & Class B Natural Gas and Electric	All
(2) Class C & Class D Natural Gas and Electric	1, 2, & 5-9

B. Repondents shall complete all appropriate data fields on this schedule annually.

C. For any long-term debt retired during the year, complete information called for in data fields 1, 2, 6, and 8.

III. DETAILED INSTRUCTIONS

The following data field-by-data field instructions are cross-referenced to the corresponding schedule layout by data field number:

Data Field Number	Instructions
1 (Key)	Account Number (N3.2): (ACCTNL)
2 (Key)	Class and Series Description of Obligation (A50): Enter class and series of long-term debt. For example: First Refunding Mortgage - Series B. (IDDESC)
3	Name of Issuing Company (A35): Enter the name of the company issuing the bonds for any bonds assumed by the respondent. (IDNAME)
4	Associated Company Indicator (N1): If company named in data field 3 above is an associated company, enter "1"; if not, enter "0". (INYONO)
5	Nominal Date of Issue (N6): Enter the date, in the format MMDDYY. (TMDATE)
6	Date of Debt Maturity (N6): Enter the date, in the format MMDDYY. (TMDATE)
7	Amount Outstanding (N9) DOL.
8	Amount of Interest for Year (N7) DOL: List the amount of interest expense for the year related to long-term debt listed in data field 2 above. Include any interest expense incurred

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DETAILED INSTRUCTIONS:
SCHEDULE 0133 LONG-TERM DEBT 2 of 2

Data Field Number	Instructions
8 (cont'd)	during the year on any obligation retired or reacquired before end of year. Explain in a footnote, any difference between total of data field 8 and the total of Account 427.00, Interest on Long-Term Debt, and Account 430.00 Interest on Debt to Associated Companies.
9	Interest Rate of Debt (N2.3) PCT.
10	Reacquired Bonds Held by Respondent (N9) DOL: Enter the cost of reacquired bonds included in Account 222.00.
11	Sinking and Other Funds Held by Respondent (N9) DOL.
12	End of Year Redemption Price Per $100 (N3.2) DOL: Enter the redemption price (per $100) as of the end of the year. If noncallable, leave data field blank.

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R&S	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0134	NOTES PAYABLE	1 of 1

I. DESCRIPTION

This schedule is used to collect particulars concerning short-term indebtedness outstanding at the end of the year included in Account 231.00, Notes Payable.

II. GENERAL INFORMATION

A. This schedule shall be submitted by Class A and Class B Natural Gas and Electric respondents.

B. Respondents shall complete all data fields on this schedule annually.

C. Specific terms of indebtedness outstanding at end of the year under $25,000 may be grouped for purposes of this schedule. For grouped items, enter the word "other" in data field 1 with the number of items grouped, i.e., Other (12) and report data for the grouped items in data fields 5-8.

D. Additional information on open lines of credit should be reported on Schedule 0112, Notes to Financial Data.

III. DETAILED INSTRUCTIONS

The following data field-by-data field instructions are cross-referenced to the corresponding schedule layout by data field number:

Data Field Number	Instructions
1 (Key)	Name of Payee (A35): (IDNAME)
2	Date of Note (N6): Enter the date, in the format MMDDYY. (TMDATE)
3	Date of Maturity (N6): Enter the date, in the format MMDDYY. (TMDATE)
4	Interest Rate (N2.3) PCT.
5 (Key)	Balance End of Year (N9) DOL.
6	Purpose for Which Notes Were Issued (A45): (IDDESC)
7	Particulars of Collateral Pledged for Notes, if Any (A45): If collateral is pledged for a note, enter the type and value of the collateral. (IDDESC)
8	Particulars of Compensating Balances (A60): For each item of indebtedness which is subject to a compensating balance arrangement (formal or informal) or if a committment fee is involved, enter in this data field the type of arrangement and the amount involved. (IDDESC)

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RIS	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0135	TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR	1 of 2

I. DESCRIPTION

This schedule is used to collect the particulars of the combined prepaid and accrued tax accounts and the details of taxes charged to operations and other accounts during the year.

II. GENERAL INFORMATION

A. This schedule shall be submitted by Class A and Class B Natural Gas and Electric respondents.

B. Respondents shall complete all data fields on this schedule annually.

C. Do not include gasoline and other sales taxes which have been charged to the accounts to which the material on which the tax was levied was charged.

D. Do not include in this schedule entries with respect to deferred income taxes or taxes collected through payroll deductions (i.e., employees share of FICA taxes) or other taxes collected by the respondent for the benefit of a taxing authority.

E. Include as taxes for purposes of this schedule: (1) accruals credited to taxes accrued; (2) amounts credited to prepaid taxes for proportions of prepaid taxes chargeable to current year; and (3) taxes paid and charged direct to operations or accounts other than accrued and prepaid tax accounts.

F. Taxes paid during the year and charged direct to final accounts, that is, not charged to prepaid or accrued taxes, should be reported by entering the description in data fields 1-3, and the related amounts in Taxes Charged, data field 4, and Taxes Paid, data field 5.

G. If any tax covers more than one year, the information required for data fields 1-11 should be shown separately for each year.

H. The distribution of taxes to the appropriate accounts of the Uniform System of Accounts should be listed in data fields 10 and 11.

III. DETAILED INSTRUCTIONS

The following data field-by-data field instructions are cross-referenced to the corresponding schedule layout by data field number:

Data Field Number	Instructions
1 (Key)	Taxing Authority (A8): State the taxing authority, i.e., Federal, State or Local. (IDNAME)
2 (Key)	Kind of Tax (A20): State each kind of tax imposed, i.e., Income, Real Estate, etc. (IDDESC)
3 (Key)	Tax Year (N4): State each open tax year associated with data fields 1 and 2, in the format 19YY. (TMYEAR)

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RIS	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0135	TAXES ACCRUED, PREPAID AND CHARGED DURING YEAR	2 of 2

Data Field Number	Instructions
4	Taxes Charged During Year (N9) DOL: Enter the amount of tax charged to operations or other accounts during the year related to the tax listed in data fields 1-3 above.
5	Taxes Paid During Year (N9) DOL: Enter the amount of taxes paid during the year related to the tax listed in data fields 1-3 above.
6	Adjustments to Taxes During Year (N9) DOL: Enter the total amount of all adjustment to taxes for the year. Include as tax adjustments in this data field settlements with Internal Revenue Service or adjustments of previous tax accruals. Designate debit adjustments by overstriking the preprinted minus sign.
7	Taxes Accrued Balance, End of Year (N9) DOL: Enter the accrued balance at end of year related to the tax listed in data fields 1-3 above.
8	Prepaid Tax Balance, End of Year (N9) DOL: Enter the prepaid end of year balance related to the tax listed in data fields 1-3 above.
9	Explanation of Tax Particulars (A72): This data field provides space for explanation of tax adjustments and tax apportionment. Provide an explanation of adjustments to taxes listed in data field 6 above. For any tax which it was necessary to apportion to more than one utility department or account, provide an explanation of the basis of apportioning such tax. (IDDESC)
10 (Key)	Account Number (N3.2): Enter each account(s) used to record the tax listed in data fields 1-3 above. (ACCTML)
11	Amount (N9) DOL: Enter the amount related to the entry listed in data field 10 above.

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RIS	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0136	COMPUTATION OF FEDERAL INCOME TAX ACCRUALS	1 of 1

I. DESCRIPTION

This schedule is used to collect information supporting the respondent's computation of Federal income tax accruals charged to Accounts 409.10, Income Taxes, Utility Operating Income, 409.20, Income Taxes, Other Income and Deductions, and 409.30, Income Taxes, Extraordinary Items, for the year.

II. GENERAL INFORMATION

A. This schedule shall be submitted by Class A and Class B Natural Gas and Electric respondents.

B. Respondents shall complete all data fields on this schedule annually.

C. This schedule has two parts. In data fields 1-6, report information concerning the respondent's computation of Federal income tax accruals. In data fields 7 and 8, report detailed information supporting the total of other tax items reported in data field 4.

D. This schedule supplements the information reported on Schedule 0135, Taxes Accrued, Prepaid and Charged During Year.

III. DETAILED INSTRUCTIONS

The following data field-by-data field instructions are cross-referenced to the corresponding schedule layout by data field number:

Data Field Number	Instructions
1 (Key)	Normal Tax Computed Amount Less Surtax Exemption (N9) DOL.
2	Capital Gains Computed Amount (N9) DOL.
3	Provision for Adjustments of Previous Year's Accruals (N9) DOL: Enter the net of adjustments of prior year tax provisions made through the current year tax provision.
4	Total Other Tax Items (N9) DOL: Enter the computation amount related to any factor not specifically listed in data fields 1-3 above and 5 below.
5	Investment Tax Credits (N9) DOL.
6	Total Current Year Federal Income Tax Accrual (N9) DOL: The amount reported should be a total for the amounts reported for accruals charged to Accounts 409.10, 409.20, and 409.30 for the year.
7 (Key)	Description of Other Tax Item (A30): Describe each specific other tax item included in data field 4 above. (IDDESC)
8	Amount of Other Tax Item (N8) DOL: Enter the amount related to the other tax item listed in data field 7 above.

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RIS	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0137	CONSOLIDATED FEDERAL INCOME TAX RETURN INFORMATION	1 of 1

I. DESCRIPTION

This schedule is used to collect additional Federal income tax information if the respondent is a member of a group which files a consolidated tax return.

II. GENERAL INFORMATION

A. This schedule shall be submitted by Class A and Class B Natural Gas and Electric respondents.

B. Respondents shall complete all data fields on this schedule annually.

C. Respondents that do not file consolidated returns need not complete this schedule.

III. DETAILED INSTRUCTIONS

The following data field-by-data field instructions are cross-referenced to the corresponding schedule layout by data field number:

Data Field Number	Instructions
1 (Key)	Total Estimated Consolidated Tax Liability (N9) DOL: Enter the total estimated consolidated tax liability for the group.
2	Basis for Allocation of Consolidated Tax Among Group Members (A216): State basis of allocation of consolidated tax, including investment tax credits, among member companies. If allocated on basis of Internal Revenue Service (IRS) or Securities and Exchange Commission (SEC) regulations, furnish reference numbers. Abbreviate as necessary. (IDDESC)
3 (Key)	Member Company Name (A35): List name of each member company that is included in the consolidated return. (IDNAME)
4	Allocation of Estimated Consolidated Tax Liability (N9) DOL: State the amount (both positive and negative) of estimated Federal tax liability allocated to member company listed in data field 3 above.

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RIS	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0138	ACCUMULATED DEFERRED INCOME TAXES	1 of 3

I. DESCRIPTION

This schedule is used to collect detailed information on respondents utilizing deferred tax accounting.

II. GENERAL INFORMATION

A. This schedule shall be submitted by Class A and Class B Natural Gas and Electric respondents.

B. Respondents shall complete all data fields on this schedule annually.

C. The following Uniform System of Accounts and Supplemental Accounts are to be reported on this schedule:

Uniform System of Accounts	Supplemental Accounts	Description
190.00		Accumulated deferred income taxes
281.00		Accumulated deferred income taxes - accelerated amortization property - total
	281.10	Accumulated deferred income taxes - accelerated amortization property - certified defense facilities
	281.20	Accumulated deferred income taxes - accelerated amortization property - certified pollution control facilities
	281.30	Accumulated deferred income taxes - accelerated amortization property - other
282.00		Accumulated deferred income taxes - other property
283.00		Accumulated deferred income taxes - other

D. For utilities with more than one department, furnish in addition to the above accounts, information on deferred taxes for the electric, gas and other departments according to the Supplemental Accounts specified in the Register of Data Standards, ACCTML. For example:

Electric Respondents

190.01	Accumulated deferred income taxes - electric
190.02	Accumulated deferred income taxes - gas
190.05	Accumulated deferred income taxes - other

Natural Gas Respondents

283.01	Accumulated deferred income taxes - other - gas
283.02	Accumulated deferred income taxes - other - electric
283.05	Accumulated deferred income taxes - other - other

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RIS	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0138	ACCUMULATED DEFERRED INCOME TAXES	2 of 3

E. Where respondent has deferred taxes related to other income and deductions, include the particulars under the Supplemental Account numbers for "Other".

F. Include in data fields 3-14, details on contra entries to Expense Accounts 410.10, Provision for Deferred Income Taxes, Utility Operating Income, 410.20, Provision for Deferred Income Taxes, Other Income and Deductions, 411.10, Provision for Deferred Income Taxes - Credit, Utility Operating Income, and 411.20, Provision for Deferred Income Taxes, Credit Other Income and Deductions, associated with the Deferred Tax Item as specified in data field 2. Space has been provided in data fields 3-14 to list two separate contra entries for debits, credits and adjustments for each deferred tax item. If only one contra entry is involved, list the account number and amount in the appropriate data field 3-4, 7-8 and/or 11-12.

G. Data fields 16-18 which call for a summary of the deferred taxes by a Federal, State and local classification, should be completed only where data field 1 equals Prime Accounts 190.00, Accumulated Deferred Income Taxes, 281.00, Accumulated Deferred Income Taxes - Accelerated Amortization Property, 282.00, Accumulated Deferred Income Taxes - Other Property, and 283.00, Accumulated Deferred Income Taxes - Other.

III. DETAILED INSTRUCTIONS

The following data field-by-data field instructions are cross-referenced to the corresponding schedule layout by data field number:

Data Field Number	Instructions
1 (Key)	Account Number (N3.2): List separately each of the account numbers and supplemental account numbers having a balance at end of year. Refer to General Information, II-C and the Register of Data Standards, ACCTML.
2 (Key)	Description of Deferred Tax Item (A70): Provide a separate description for each significant deferred tax item included in Accounts 190.00 and 283.00 and related supplemental accounts (if more than one department) and Supplemental Account 282.05, such as: Unbilled Revenues Purchased Gas Adjustment Research and Development Interest Expense Associated with Construction Deferrals of minor items may be grouped under an "Other" description. Information on the contra accounts affected and the amounts involved for items included in this data field should be listed in data fields 3 through 15 below. (IDDESC)
3	Debits - Account Number (N3.2): Enter the appropriate account number from the Register of Data Standards, ACCTML.
4	Debits - Amount (N9) DOL.
5	Debits - Account Number (N3.2): (ACCTML)

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RIS	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0138	ACCUMULATED DEFERRED INCOME TAXES	3 of 3

Data Field Number	Instructions
6	Debits - Amount (N9) DOL.
7	Credits - Account Number (N3.2): (ACCTNL)
8	Credits - Amount (N9) DOL.
9	Credits - Account Number (N3.2): (ACCTNL)
10	Credits - Amount (N9) DOL.
11	Adjustments - Account Number (N3.2): (ACCTNL)
12	Adjustments - Amount (N9) DOL.
13	Adjustments - Account Number (N3.2): (ACCTNL)
14	Adjustments - Amount (N9) DOL.
15	Balance End of Year (N9) DOL.
16	Classification of Tax - Federal Income (N9) DOL: Enter the portion of the deferred tax balance end of year (data field 15 above) which is applicable to Federal income tax.
17	Classification of Tax - State Income (N9) DOL: Enter the portion of the deferred tax balance end of year (data field 15 above) which is applicable to State income tax.
18	Classification of Tax - Local Income (N9) DOL: Enter the portion of the deferred tax balance end of year (data field 15 above) which is applicable to local income tax.

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RIS	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0139	ACCELERATED AMORTIZATION OF FACILITIES	1 of 2

I. DESCRIPTION

This schedule is used to collect details on the accounting for income tax deferrals included in Account 281.00, Deferred Income Taxes - Accelerated Amortization Property, that relate to certified defense facilities and to certified pollution control facilities.

II. GENERAL INFORMATION

A. This schedule shall be submitted by Class A and Class B Natural Gas and Electric respondents.

B. Respondents shall complete all data fields on this schedule annually.

C. The respondent shall list separately in data fields 1-11, details for any property for which accelerated amortization under Sections 168 or 169 of the Internal Revenue Code has been authorized and where normalization accounting for the tax benefits has been practiced.

III. DETAILED INSTRUCTIONS

The following data field-by-data field instructions are cross-referenced to the corresponding schedule layout by data field number:

Data Field Number	Instructions
1 (Key)	Facility Certificate Number (A10): (HRCADL)
2	Facility Description (A40): (IDDESC)
3	Facility Amortizable Cost (N9) DOL.
4	Facility Total Cost (N9) DOL.
5	Date Amortization Commenced (N6): Enter the date amortization for tax purposes commenced, in the format MMDDYY. (TMDATE)
6	Normal Depreciation Rate (N2.2) PCT: Enter the normal depreciation rate for the current year (straight line book rate) used in tax deferral.
7	Tax Rate - Original Deferral (N2.2) PCT: Enter the tax rate used to originally defer amounts in Account 281.00. If the tax rate used to originally defer amounts varied from year to year, list the composite of the tax rates.
8	Tax Rate Amortized Flow Backs (N2.2) PCT: Enter the tax rate used during current year to amortize previous deferrals.
9	Total Deferred Taxes for Facility (N9) DOL: Enter total amount of tax deferrals related to the certificate.

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RIS	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0139	ACCELERATED AMORTIZATION OF FACILITIES	2 of 2

Data Field Number	Instructions
10	Amount of Flow Back Accelerated Amortization (N9) DOL: Enter total amount of flow backs to date (credits to Account 411.00) related to the certificate.
11	Balance of Deferred Taxes Amortization (N9) DOL: Enter the balance of deferred taxes as of the end of year related to the certificate listed in data field 1 above.

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RIS	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0140	TAX DEFERRALS RELATED TO OTHER PROPERTY	1 of 1

I. DESCRIPTION

This schedule is used to collect information on deferred tax accounting related to property included in Account 282.00, Accumulated Deferred Income Taxes - Other Property.

II. GENERAL INSTRUCTIONS

A. This schedule shall be submitted by Class A and Class B Gas and Electric respondents.

B. Respondents shall complete all data fields on this schedule in their first submission. On subsequent submissions, respondents shall submit only appropriate identification (key data fields) and the changed values, additions and deletions.

III. DETAILED INSTRUCTIONS

The following data field-by-data field instructions are cross-referenced to the corresponding schedule layout by data fields number:

Data Field Number	Instructions
1 (Key)	Year (N4): Beginning with the year 1954, list each year for which deferred income taxes were recognized and included in Account 282.00.
2	Total Amount Deferred (N9) DOL: Enter the gross amount of tax deferrals for the particular year reported in data field 1 above.
3	Flow Backs (N9) DOL: Enter the total amount of flow backs (amortization of previous deferrals) to date related to the year shown in data field 1 above. Calculations to segregate and associate the gross flow backs for the year to the particular years where deferral arose may be based on reasonable methods of approximation which are consistently applied.
4	Tax Deferrals - Balance (N9) DOL: Enter the balance of deferred tax as of the end of the year relating to the particular year shown in data field 1 above.
5	Explanation of Deferred Tax Items (A72): For each year listed in data field 1, enter the general nature of the items deferred and, where appropriate, the basis of the deferral: (IDDESC) Liberalized depreciation (straight line tax rate to liberalized tax rate or straight line tax rate to book straight tax rate) ADR class life Repair allowance Cost of removal

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R S	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0141	INVESTMENT TAX CREDITS	1 of 2

I. DESCRIPTION

This schedule is used to collect information related to investment tax credits for the years 1962 to date.

II. GENERAL INFORMATION

A. This schedule shall be submitted by Class A, Class B, Class C and Class D Natural Gas and Electric respondents.

B. Respondents shall complete all data fields on this schedule in their first submission. On subsequent submissions, respondents shall submit only appropriate identification (key data fields and data fields 2 and 4) and changed values, additions, and deletions.

C. This schedule shall be prepared by the respondent regardless of the method of accounting adopted for the investment tax credits. The schedule collects details by years for all investment tax credits generated and utilized by the respondent beginning with 1962 through the current year. The required information for each year should be presented as adjusted at year end to reflect corrections of estimated amounts, carryback or carryforward of unused credits.

D. In the initial submission of this schedule, respondents will indicate Code "1" in data field 3 for each year's data. For subsequent submissions, respondents will use "1" (original) or "2" (corrected) as appropriate.

E. For electric respondents with more than one department, report tax credit for the electric department and the total of tax credits for all other departments. For natural gas respondents with more than one department, report tax credits for the gas department and the total of tax credits of all other departments.

II. DETAILED INSTRUCTIONS

The following data field-by-data field instructions are cross-referenced to the corresponding schedule layout by data field number:

Data Field Number	Instructions
1 (Key)	Year (N4): Beginning with 1962 enter the year. (TMYEAR)
2	Rate (N2) PCT: Indicate 03 percent, 04 percent, 07 percent, 10 percent, 11 percent credits or other appropriate percent credits.
3	Indicator Original/Corrected (N1): Enter "1" at time of original submission. On subsequent submissions, enter "1" (original) or "2" (corrected) as appropriate. (INETOR)
4	Department (A3): Enter one of the following abbreviations to indicate department or operation: (TYUTIL) ELC = electric GAS = gas OTH = other

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R S	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0141	INVESTMENT TAX CREDITS	2 of 2

Data Field Number	Instructions
5	Credit Generated (N10) DOL: Enter the amount of investment tax credits generated from properties used in utility operations.
6	Credit Utilized (N10) DOL: Enter the amount of generated credits utilized in computing the Federal income tax liability for the year.
7	Unused Credit Available (N10) DOL: Enter the amount of unused tax credits available at end of each year.
8	Weighted Average Life of Property (N3.2) PCT: Enter the weighted average useful life of all eligible properties subject to the credit.

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RIS	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0142	ADVANCES FOR GAS PRIOR TO INITIAL DELIVERIES OR COMMISSION CERTIFICATION	1 of 2

I. DESCRIPTION

This schedule is used to collect details concerning advances for gas outstanding during the year.

II. GENERAL INFORMATION

A. This schedule shall be submitted by Class A and Class B Natural Gas respondents.

B. Respondents shall complete all data fields on this schedule annually.

C. Report information concerning all advances for gas the cost of which is included in Accounts 124.00, Other Investments; 166.00, Advances for Gas Exploration, Development and Production; and 167.00, Other Advances for Gas, of the Uniform System of Accounts. Do not include take or pay gas arrangements properly included in Account 165.00, Prepayments.

D. Do not report in data fields 6 or 8, the effects of transfers between Account 124.00 and Accounts 166.00 or 167.00 for balance sheet reporting purposes.

III. DETAILED INSTRUCTIONS

The following data field-by-data field instructions are cross-referenced to the corresponding schedule layout by data field numbers:

Data Field Numbers	Instructions
1 (Key)	Account Number (N3.2): First list advances included in Account 124.00 (as of the balance sheet date) then advances included in Accounts 166.00 and 167.00. (ACCTNL)
2 (Key)	Name of Payee (A35): Enter name of payee. If advances are made to a payee in connection with different projects with different arrangements for repayments, use separate lines for reporting; otherwise all advances may be grouped by payee, subject to the requirement that repayments and other credits (data fields 8, 10 and 11) are to be shown by specific account charged. (IDNAME)
3	Associated Company Indicator (N1): If company named in data field 2 above is an associated company, enter "1"; if not, enter "0". (INYOMO)
4	Date of Advance (N6): Enter the date, in the format MMDDYY. (TMDATE)
5	Date of Repayment (N6): Enter an estimated date for complete repayment of the advance, in the format MMDDYY. (TMDATE) Do not use the term "indefinite" for advances included in Accounts 124.00 and 166.00.

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RIS	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0142	ADVANCES FOR GAS PRIOR TO INITIAL DELIVERIES OR COMMISSION CERTIFICATION	2 of 2

Data Field Number	Instructions
6	Advances During Year (N8) DOL: Enter the amount of new advances made during the year or any additional amounts on previously made advances.
7	Purpose of Advance (A45): Enter purpose of advance - for example, exploration, development, production, working interest, general loan, etc. (IDDESC)
8	Repayments or Other Credits (N8) DOL: Enter the total amount of repayments received or other credits made during the year. The total amount and amounts shown in data field (8) must be reported by specific accounts in data fields 10 and 11 below.
9	Balance End of Year (N8) DOL.
10 (Key)	Account Charged (N3.2): (ACCTNL)
11	Amount (N8) DOL.

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R S	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: PARTICULARS FOR ESTIMATING DEPRECIATION, SCHEDULE 0143 DEPLETION AND AMORTIZATION OF UTILITY PLANT		1 of 2

I. DESCRIPTION

This schedule is used to collect the factors and other particulars used in estimating depreciation, depletion, and amortization of utility plant.

II. GENERAL INFORMATION

A. This schedule shall be submitted by Class A and Class B Natural Gas and Electric respondents.

B. Respondents shall complete all data fields on this schedule in their first submission. On subsequent submissions, respondents shall submit only appropriate identification (key data fields) and changed values, additions, and deletions.

C. Each logical entry has two parts. Report in data fields 1-6, information with respect to estimating depreciation accruals. Report in data fields 1, 7 and 8, information on depletion and amortization.

D. Information must be reported on this schedule by each of the 300 series of plant accounts which is subject to depreciation, depletion, and/or amortization. Also report the subtotal of functional classifications by use of the following Supplemental Accounts in data field 1:

Uniform System of Accounts	Supplemental Accounts	Description
Electric Respondents		
	303.90	Total intangible plant
	319.90	Total steam production
	325.90	Total nuclear production
	339.90	Total hydraulic production - conventional pumped storage
	347.90	Total other production plant
	359.90	Total transmission plant
	379.90	Total distribution plant
	399.90	Total general plant
Natural Gas Respondents		
	303.90	Total intangible plant
	320.90	Total manufactured gas production plant
	339.90	Total natural gas production and gathering plant
	347.90	Total products extraction plant
	359.90	Total underground storage plant
	363.90	Total local storage plant
	372.90	Total transmission plant
	389.90	Total distribution plant
	399.90	Total general plant

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R S	[illegible]	
DETAILED INSTRUCTIONS: [illegible] SCHEDULE 0143 DEP[illegible]		2 of 2

Refer to General Instructions [illegible], Subsidiary Class, Plant in Service, for a detailed listing of the 300 series of plant accounts from the Uniform System of Accounts.

E. Respondents utilizing different depreciation rates for plant included in one plant account should repeat in data field 1, the appropriate primary account number and complete data fields 2-6 for each type of plant. Do not report in data field 1 any account numbers used for your internal purposes only.

III. DETAILED INSTRUCTIONS

The following data field-by-data field instructions are cross-referenced to the corresponding schedule layout by data field number:

Data Field Number	Instructions
1 (Key)	Account Number (N3.2): Enter the account number, from the Register of Data Standards, ACCTNR.
2	Depreciation - Estimated Average Service Life (N3) YR: For each plant account subject to depreciation listed in data field 1 above, state the estimated average service life of the related property, rounded to nearest whole number.
3	Depreciation - Net Salvage (N2.2) PCT: For each plant account subject to depreciation, state the per cent, positive or negative, of net salvage. Net salvage is defined as gross salvage less cost of removal. If net salvage is not used as a factor in determining rates, report Ø's.
4	Depreciation - Applied Rate (N2.2) PCT: State the depreciation rate applied to the plant account.
5	Depreciation - Mortality Curve Type (A6): If plant mortality studies are prepared to assist in estimating average service lives, show the mortality curve selected as most appropriate for the account. (IOWA5C)
6	Depreciation - Average Remaining Life (N3) YR: State the weighted average remaining life of surviving plant.
7	Depletion/Amortization - Type Plant (A30): For plant subject to depletion or amortization, list the types of plant involved. For example: (IMPRSC) Franchises/Consents (if data field 1 is Account 302.00) Producing Lands (if data field 1 is Account 420.10)
8	Depletion/Amortization - Number of Years (N2) YR: For property subject to amortization, state the number of years (period of amortization) associated with data field 7 above. For property subject to depletion, state on an estimated basis, the number of years for each property to be completely depleted.

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RIS	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: PLANT IN SERVICE OR ALL UTILITY PLANT SCHEDULE 0144	CLASS A AND CLASS B - PART I	1 of 7

I. DESCRIPTION

This schedule is used to collect detailed information on the additions, retirements, adjustments, transfers and end of year balance for property included in Account 101.00, Electric/Gas Plant in Service, classified according to the 300 series of plant accounts.

II. GENERAL INFORMATION

A. This schedule shall be submitted by Class A and Class : Natural Gas and Electric respondents.

B. Respondents shall complete all data fields on this schedule annually.

C. Natural gas respondents with more than one utility department furnish data for gas plant only; electric respondents furnish data for the electric plant only.

D. Report in data field 1 the appropriate account number from the 300 series of plant accounts. The 300 series includes the following Uniform System of Account numbers (301.00-399.00) and Supplemental Account numbers:

Uniform System of Accounts	Supplemental Accounts	Description
Electric Respondents		
		INTANGIBLE PLANT
301.00		Organization
302.00		Franchises and consents
303.00		Miscellaneous intangible plant
	303.90	Total Intangible Plant
		PRODUCTION PLANT
		STEAM PRODUCTION
310.00		Land and land rights
311.00		Structures and improvements
312.00		Boiler plant equipment
313.00		Engines and engine driven generators
314.00		Turbogenerator units
315.00		Accessory electric equipment
316.00		Miscellaneous power plant equipment
	319.90	Total Steam Production
320.00		Land and land rights
321.00		Structures and improvements
322.00		Reactor plant equipment
323.00		Turbogenerator units
324.00		Accessory electric equipment
325.00		Miscellaneous power plant equipment
	325.90	Total Nuclear Production

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RIS	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: PLANT IN SERVICE OR ALL UTILITY PLANT SCHEDULE 0144	CLASS A AND CLASS B - PART I	2 of 7

Uniform System of Accounts	Supplemental Accounts	Description
		HYDRAULIC PRODUCTION
330.00		Land and land rights
	330.10	Land and land rights - fish and wildlife
	330.20	Land and land rights - recreation
331.00		Structures and improvements
	331.10	Structures and improvements - fish and wildlife
	331.20	Structures and improvements - recreation
332.00		Reservoirs, dams and waterways
	332.10	Reservoirs, dams and waterways - fish and wildlife
	332.20	Reservoirs, dams and waterways - recreation
333.00		Waterwheels, turbines and generators
334.00		Accessory electric equipment
335.00		Miscellaneous power plant equipment
	335.10	Miscellaneous power plant equipment - fish and wildlife
	335.20	Miscellaneous power plant equipment - recreation
336.00		Roads, railroads and bridges
	339.90	Total Hydraulic Production
		OTHER PRODUCTION
340.00		Land and land rights
341.00		Structures and improvements
342.00		Fuel holders, producers and accessories
343.00		Prime movers
344.00		Generators
345.00		Accessory electric equipment
346.00		Miscellaneous power plant equipment
	347.90	Total Other Production
	349.90	Total Production Plant
		TRANSMISSION PLANT
350.00		Land and land rights
352.00		Structures and improvements
353.00		Station equipment
354.00		Towers and fixtures
355.00		Poles and fixtures
356.00		Overhead conductors and devices
357.00		Underground conduit
358.00		Underground conductors and devices
359.00		Roads and trails
	359.90	Total Transmission Plant
		DISTRIBUTION PLANT
360.00		Land and land rights
361.00		Structures and improvements

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RIS FEDERAL POWER COMMISSION
REGULATORY INFORMATION SYSTEM

DETAILED INSTRUCTIONS: PLANT IN SERVICE OR ALL UTILITY PLANT
SCHEDULE 0144 CLASS A AND CLASS B - PART I

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Uniform System of Accounts	Supplemental Accounts	Description
362.00		Station equipment
363.00		Storage battery equipment
364.00		Poles, towers and fixtures
365.00		Overhead conductors and devices
366.00		Underground conduit
367.00		Underground conductors and devices
368.00		Line transformers
369.00		Services
370.00		Meters
371.00		Installations on customers' premises
372.00		Leased property on customers' premises
373.00		Street lighting and signal systems
	379.90	Total Distribution Plant
		GENERAL PLANT
389.00		Land and land rights
390.00		Structures and improvements
391.00		Office furniture and equipment
392.00		Transportation equipment
393.00		Stores equipment
394.00		Tools, shop and garage equipment
395.00		Laboratory equipment
396.00		Power operated equipment
397.00		Communication equipment
398.00		Miscellaneous equipment
399.00		Other tangible property
	399.90	Total General Plant
Natural Gas Respondents		
		INTANGIBLE PLANT
301.00		Organization
302.00		Franchise and consents
303.00		Miscellaneous intangible plant
	303.90	Total Intangible Plant
		PRODUCTION PLANT
		MANUFACTURED GAS PRODUCTION PLANT
304.00		Land and land rights
305.00		Structures and improvements
306.00		Boiler plant equipment
307.00		Other power equipment
308.00		Coke ovens
309.00		Producer gas equipment
310.00		Water gas generating equipment
311.00		Liquefied petroleum gas equipment

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RIS FEDERAL POWER COMMISSION
REGULATORY INFORMATION SYSTEM

DETAILED INSTRUCTIONS: PLANT IN SERVICE OR ALL UTILITY PLANT
SCHEDULE 0144 CLASS A AND CLASS B - PART I

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Uniform System of Accounts	Supplemental Accounts	Description
312.00		Oil gas generating equipment
313.00		Generating equipment - other processes
314.00		Coal, coke, and ash handling equipment
315.00		Catalytic cracking equipment
316.00		Other reforming equipment
317.00		Purification equipment
318.00		Residual refining equipment
319.00		Gas mixing equipment
320.00		Other equipment
	320.90	Total Manufactured Gas Production Plant
		NATURAL GAS PRODUCTION PLANT
		NATURAL GAS PRODUCTION AND GATHERING PLANT
325.10		Producing lands
325.20		Producing leaseholds
325.30		Gas rights
325.40		Rights-of-way
325.50		Other land and land rights
326.00		Gas well structures
327.00		Field compressor station structures
328.00		Field measuring and regulating station structures
329.00		Other structures
330.00		Producing gas wells - well construction
331.00		Producing gas wells - well equipment
332.00		Field lines
333.00		Field compressor station equipment
334.00		Field measuring and regulating station equipment
335.00		Drilling and cleaning equipment
336.00		Purification equipment
337.00		Other equipment
338.00		Unsuccessful exploration and development costs
	339.90	Total Natural Gas Production and Gathering Plant
		PRODUCTS EXTRACTION PLANT
340.00		Land and land rights
341.00		Structures and improvements
342.00		Extraction and refining equipment
343.00		Pipe lines
344.00		Extracted products storage equipment
345.00		Compressor equipment
346.00		Gas measuring and regulating equipment
347.00		Other equipment
	348.90	Total Products Extraction Plant
	349.90	Total Production Plant

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Uniform System of Accounts	Supplemental Accounts	Description
		NATURAL GAS STORAGE PLANT
		UNDERGROUND STORAGE PLANT
350.10		Land
350.20		Rights-of-way
351.00		Structures and improvements
352.00		Wells
352.10		Storage leaseholds and rights
352.20		Reservoirs
352.30		Nonrecoverable natural gas
353.00		Lines
354.00		Compressor station equipment
355.00		Measuring and regulating equipment
356.00		Purification equipment
357.00		Other equipment
	359.90	Total Underground Storage Plant
		OTHER STORAGE PLANT
360.00		Land and land rights
361.00		Structures and improvements
362.00		Gas holders
363.00		Purification equipment
363.10		Liquefication equipment
363.20		Vaporizing equipment
363.30		Compressor equipment
363.40		Measuring and regulating equipment
363.50		Other equipment
	363.90	Total Other Storage Plant
	364.90	Total Natural Gas Storage Plant
		TRANSMISSION PLANT
365.10		Land and land rights
365.20		Rights-of-way
366.00		Structures and improvements
367.00		Mains
368.00		Compressor station equipment
369.00		Measuring and regulating station equipment
370.00		Communication equipment
371.00		Other equipment
	372.90	Total Transmission Plant
		DISTRIBUTION PLANT
374.00		Land and land rights
375.00		Structures and improvements
376.00		Mains

Uniform System of Accounts	Supplemental Accounts	Description
377.00		Compressor station equipment
378.00		Measuring and regulating station equipment - general
379.00		Measuring and regulating station equipment - city gate check stations
380.00		Services
381.00		Meters
382.00		Meter installations
383.00		House regulator
384.00		House regulator installations
385.00		Industrial measuring and regulating station equipment
386.00		Other property on customers' premises
387.00		Other equipment
	388.90	Total Distribution Plant
		GENERAL PLANT
389.00		Land and land rights
390.00		Structures and improvements
391.00		Office furniture and equipment
392.00		Transportation equipment
393.00		Stores equipment
394.00		Tools, shop and garage equipment
395.00		Laboratory equipment
396.00		Power operated equipment
397.00		Communication equipment
398.00		Miscellaneous equipment
399.00		Other tangible property
	399.90	Total General Plant

E. Credit balances in data fields 2, 4, 5 and 6 should be indicated by a minus sign (-). Debit balances for plant retired (data field 3) should also be indicated by a minus sign.

F. The respondents shall report the original cost of fish, wildlife and recreation facilities in Supplemental Accounts for Hydraulic Plant.

G. Plant balances related to property included in Account 106.00, completed construction not classified, should be reported on Schedule 0145.

III. DETAILED INSTRUCTIONS

The following data field-by-data field instructions are cross-referenced to the corresponding schedule layout by data field number:

RIS	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: PLANT IN SERVICE OR ALL UTILITY PLANT SCHEDULE 0144 CLASS A AND CLASS B - PART I		7 of 7

Data Field Number	Instructions
1 (Key)	Account Number (N3.2): Enter the appropriate 300 series plant account, from the Register of Data Standards, ACCTML.
2 (Key)	Additions to Plant in Service (N9) DOL: Additions for current year.
3	Retirements to Plant in Service (N9) DOL: Enter retirements for current year. If the respondent has a significant amount of plant retirements which have not been classified to primary accounts at the end of the year, a tentative distribution of such retirements to the 300 series of accounts on an estimated basis, with appropriate contra entry to Account 108.00, Accumulated Provision for Depreciation of Utility Plant, or Account 111.00, Accumulated Provision for Amortization of Utility Plant shall be made and the related dollar amount included in this data field. Include also in this data field reversals of tentative distributions of prior year of unclassified retirements.
4	Adjustments to Plant in Service (N9) DOL: Enter the amount of adjustments to the plant in service account listed in data field 1 above.
5	Transfers of Plant in Service (N9) DOL: Enter reclassification or transfers to plant in service within utility plant accounts or transfer of in service plant from one detail plant in service account to another account, i.e., nonutility property.
6	Plant Balance End of Year (N10) DOL.

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R&S	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0145	COMPLETED CONSTRUCTION NOT CLASSIFIED	1 of 2

I. DESCRIPTION

This schedule is used to collect detailed information on Account 106.00, Completed Construction Not Classified.

II. GENERAL INFORMATION

A. This schedule shall be submitted by Class A and Class B Natural Gas and Electric respondents.

B. Respondents shall complete all data fields on this schedule annually.

C. Natural gas respondents with more than one utility department furnish data for gas department only; electric respondents furnish data for the electric department only.

D. For the purpose of reporting to the Commission, the balance included in Account 106.00, Completed Construction Not Classified, should be tentatively classified in as accurately as practicable according to the detailed 300 series of plant in service accounts. The purpose of this reporting requirement is to avoid any significant omission in the reported amounts of plant in service.

E. Report in data field 1 the appropriate account number from the 300 series of plant accounts. The 300 series includes the Uniform System of Account numbers (301.00-399.00) and the following Supplemental Account numbers:

Uniform System of Accounts	Supplemental Accounts	Description
Electric Respondents		
	303.90	Total intangible plant
	319.90	Total steam production
	325.90	Total nuclear plant
	339.90	Total hydraulic production
	347.90	Total other production
	349.90	Total production plant
	359.90	Total transmission plant
	379.90	Total distribution plant
	399.90	Total general plant
Natural Gas Respondents		
	303.90	Total intangible plant
	320.90	Total manufacturerd gas production plant
	339.90	Total natural gas production and gathering plant
	347.90	Total products extraction plant
	349.90	Total production plant
	359.90	Total underground storage plant
	363.90	Total local storage plant
	372.90	Total transmission plant
	389.90	Total distribution plant
	399.90	Total general plant

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R&S	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0145	COMPLETED CONSTRUCTION NOT CLASSIFIED	2 of 2

Refer to General Information, II-D, Schedule 0144, Plant In Service, for a detail listing of the 300 series of plant accounts from the Uniform System of Accounts.

III. DETAILED INSTRUCTIONS

The following data field-by-data field instructions are cross-referenced to the corresponding schedule layout by data field number:

Data Field Number	Instructions
1 (Key)	Account Number (N3.2): Enter the appropriate 300 series of plant accounts, from the Register of Data Standards, ACCTNL.
2 (Key)	Balance Beginning of Year (N10) DOL.
3	Balance End of Year (N10) DOL.

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R.I.S	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0146	PLANT PURCHASED OR SOLD	1 of 1

I. DESCRIPTION

This schedule is used to collect selected information concerning purchases and sales of plant operating units or systems made during the year.

II. GENERAL INFORMATION

A. This schedule shall be submitted by Class A and Class B Natural Gas and Electric respondents.

B. Respondents shall complete all data fields on this schedule annually.

C. Natural gas respondents having more than one utility department furnish data for gas department only; electric respondents furnish data for the electric department only.

D. The respondent shall only report information on this schedule concerning purchases or sales of operating units or systems.

III. DETAILED INSTRUCTIONS

The following data field-by-data field instructions are cross-referenced to the corresponding schedule layout by data field number:

Data Field Number	Instructions
1 (Key)	Name of Purchaser or Seller (A35): (IDRESP)
2	Date of Transaction (N6): Enter the date, in the format MMDDYY. (TMDATE)
3	Account Number Indicator (N1): If Account 102.00 was initially used to record the transaction, enter "1" in this data field; if not, enter "0". (INYONO)
4	Date of Commission Approval of Transaction (N6): Enter the date, in the format MMDDYY, if the purchase or sale transaction was approved by this Commission. (TMDATE)
5	Date of Commission Approval of Journal Entries (N6): Enter the date, in the format MMDDYY, if proposed journal entries have been filed with the Commission as required by the Uniform System of Accounts. (TMDATE)
6	Description of Property (A45): Furnish a description of the property purchased or sold. (IDDESC)
7	Purchase or Sale Price (N10) DOL.
8	Original Cost of the Facility (N10) DOL.
9	Accumulated Reserve of the Facility (N10) DOL: Enter the accumulated depreciation, depletion and amortization related to the facility.

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RIS	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0147	EXPERIMENTAL PLANT UNCLASSIFIED	1 of 1

I. DESCRIPTION

This schedule is used to collect details on utility plant included in Account 103.00, Experimental Plant Unclassified.

II. GENERAL INFORMATION

A. This schedule shall be submitted by Class A and Class B Natural Gas and Electric respondents.

B. Respondents shall complete all data fields on this schedule annually.

C. Gas respondents with more than one utility department furnish data for gas departments only; electric respondents furnish data for the electric departments only.

III. DETAILED INSTRUCTIONS

The following data field-by-data field instructions are cross-referenced to the corresponding schedule layout by data field number:

Data Field Numbers	Instructions
1 (Key)	Description of Experimental Plant/Process (A45): Provide a description for any plant and/or process included in Account 103.00 at any time during the year. (IDDESC)
2	Date Experimental Plant Included in Account (N6). (TMDATE)
3	Date of Experimental Plant Expenditure Final Classification (N6): State the transfer date (estimated) if not already transferred to plant in service or nonutility property, in the format MMDDYY. (TMDATE)
4	Original Cost of Experimental Plant (N9) DOL.

RIS	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0148	UTILITY PLANT LEASED TO OTHERS	1 of 2

I. DESCRIPTION

This schedule is used to collect information concerning utility plant included in Account 104.00, Plant Leased to Others.

II. GENERAL INFORMATION

A. This schedule shall be submitted by Class A and Class B Natural Gas and Electric respondents.

B. Respondents shall complete all data fields on this schedule annually.

C. Natural gas respondents with more than one utility department furnish data for gas department only; electric respondents furnish data for the electric department only.

D. Report information in data fields 1-13 for each lease agreement.

E. Revenues and expenses of leased property (data fields 6-13) are those included in Accounts 412.00, 413.00, 408.10 and 409.10 for the year.

III. DETAILED INSTRUCTIONS

The following data field-by-data field instructions are cross-referenced to the corresponding schedule layout by data field number:

Data Field Number	Instructions
1 (Key)	Description of Leased Property (A45): State description and location of leased property. (IDDESC)
2	Name of Lessee (A35): (IPNAME)
3	Associated Company Indicator (N1): Enter "1" if lessee is an associated company; if not, enter "0". (INYONO)
4	Date of Commission Authorization (N6): Enter the date of Commission authorization of plant leased to others, in the format MMDDYY. (IMDATE)
5	Leased Property Original Cost (N9) DOL: Enter the original cost of leased property at the end of the year.
6	Leased Property Revenues (N7) DOL.
7	Leased Property Expense - Operation (N7) DOL.
8	Leased Property Expense - Maintenance (N7) DOL.
9	Leased Property Expense - Rent (N7) DOL.
10	Leased Property Expense - Depreciation and Amortization (N7) DOL.

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RIS	[illegible]	
DETAILED INSTRUCTIONS: SCHEDULE 0148	[illegible]	2 of 2

Data Field Number	[illegible]
11	Leased Property Expense - Taxes (N7) DOL.
12	Leased Property Expense - [illegible] (N7) DOL.
13	Leased Property Net [illegible]
14	Method of [illegible] (A40): If the property is leased [illegible] fixed annual rental, state the [illegible] annual rental and the expiration [illegible]

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RIS	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0149	PLANT AND PRODUCTION PROPERTIES HELD FOR FUTURE USE	1 of 2

I. DESCRIPTION

This schedule is used to collect information on plant and production properties included in Account 105.00, Plant Held for Future Use, and Account 105.10, Production Properties Held for Future Use.

II. GENERAL INFORMATION

A. This schedule shall be submitted by Class A and Class B Natural Gas and Electric respondents.

B. Natural gas respondents shall complete all specified data fields on this schedule annually. Electric respondents shall complete all specified data fields annually for Account 105.00 only.

C. Natural gas respondents having more than one utility department furnish data for gas department only; electric respondents furnish data for the electric department only.

D. Report separately each plant or property held for future use at end of the year having an original cost of $100,000 or more. Other items of property held for future use may be grouped, by entering the word "other" in data field 2 and listing the number of items so grouped. Plant properties consisting of land and land rights, leaseholds, and gas rights should be grouped and listed first in data field 2, under the title "Natural Gas Lands, Leaseholds, and Gas Rights". Additional information on these investments shall be included in Schedule 0157.

III. DETAILED INSTRUCTIONS

The following data field-by-data field instructions are cross-referenced to the corresponding schedule layout by data field number:

Data Field Number	Instructions
1 (Key)	Account Number (N3.2): (ACCTNL)
2 (Key)	Description of Property (A50): Report only name of plant or property, county, and state. (IDDESC) Example: Land - 10 Acres, Hudson County, N.J.
3 (Key)	Date Originally Included in This Account (N6): Enter the date that property value was included in Account 105.00 or 105.10, in the format MMDDYY. (TMDATE)
4	Date Expected to be Used in Utility Service (N6): Enter the date that property is expected to be used in utility service. Unless property relates to land or land rights, respondent shall report a specific date in this data field, in the format MMDDYY. (TMDATE)
5	Date of Discontinued Use (N6): For property having an original cost of $100,000 or more previously used in utility

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RIS	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0149	PLANT AND PRODUCTION PROPERTIES HELD FOR FUTURE USE	2 of 2

Data Field Number	Instructions
5 (cont'd)	operations, now held for future use, enter the date that utility use of such property was discontinued, in the format MMDDYY. (TMDATE)
6 (Key)	Date Original Cost Transferred (N6): Refer to instructions for data field 5 above. Enter the date that original cost was transferred to Account 105.00 or 105.10. in the format MMDDYY. (TMDATE)
7	Balance End of Year (N9) DOL: Report the total end of year balance for each property item or group.

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RIS	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0150	CONSTRUCTION WORK IN PROGRESS	1 of 1

I. DESCRIPTION

This schedule is used to collect information on construction projects included in Account 107.00, Construction Work in Progress at the end of the year.

II. GENERAL INFORMATION

A. This schedule shall be submitted by Class A and Class B Natural Gas and Electric respondents.

B. Respondents shall complete all data fields on this schedule annually.

C. Natural gas respondents with more than one utility department furnish data for gas department only; electric respondents furnish data for the electric department only

D. Report construction work in progress according to plant functions listed in data field 1.

E. Specific projects with total estimated expenditures under $100,000 shall be grouped by plant function.

III. DETAILED INSTRUCTIONS

The following data field-by-data field instructions are cross-referenced to the corresponding schedule layout by data field number:

Data Field Number	Instructions
1 (Key)	Plant Function (N2): Enter the plant function code from the following list: (IDPLFN) 01 = Production plant 02 = Storage plant 03 = Transmission plant 04 = Distribution plant 05 = General plant 06 = Research and development 07 = Nuclear fuel 08 = Gathering plant 99 = Other items
2	Description of Project (A120): Provide a complete description of the project under construction. (IDDESC)
3	Expenditure Balance - End of Year (N9) DOL.
4	Estimated Additional Cost of Project (N9) DOL: Enter the latest estimate of the additional cost to complete the project.

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RIS	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0151	ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT - PART I	1 of 3

I. DESCRIPTION

This schedule is used to collect information related to the entries to Account 108.00, Accumulated Provision for Depreciation of Utility (Electric and Natural Gas) Plant for the year.

II. GENERAL INFORMATION

A. This schedule shall be submitted by Class A and Class B Natural Gas and Electric respondents.

B. Respondents shall complete all data fields on this schedule annually.

C. Natural gas respondents with more than one utility department furnish data for gas department only; electric respondents furnish data for the electric department only.

D. Information on depreciation reserve shall be reported separately for plant in service, plant leased to others and plant held for future use. Use the following Supplemental Accounts in data field 1, as a means of grouping information:

Uniform System of Accounts	Supplemental Accounts	Description
	108.11	Accumulated provision for depreciation - plant in service
	108.21	Accumulated provision for depreciation - plant leased to others
	108.31	Accumulated provision for depreciation - plant held for future use
	108.01	Accumulated provision for depreciation of utility plant (electric and gas) - total

For Respondents having more than one classification of plant subject to depreciation (i.e., plant in service leased to others), must report depreciation information by totals, under Supplemental Account 108.01.

These Supplemental Accounts are related to the following utility plant accounts:

Uniform System of Accounts	Supplemental Accounts	Description
101.00		Plant in service
104.00		Plant leased to others
105.00		Plant held for future use
106.00		Completed construction not classified

E. Depreciation on property included in Account 106.00, Completed Construction Not Classified, should be reported under Supplemental Account 108.11.

F. The provisions of Account 108.00, of the Uniform System of Accounts contemplate that retirements of depreciable plant be recorded when such plant is removed from service. If the respondent has a significant amount of plant retired at year end

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RIS	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0151	ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT - PART I	2 of 3

which has not been recorded and/or classified to the various reserve functional classifications, preliminary closing entries to your books and records should be made to tentatively functionalize the book cost of the plant retired. These entries should be reflected in data fields 7-10.

G. Report additional information on the functionalization of the depreciation reserve on Schedule 0152.

III. DETAILED INSTRUCTIONS

The following data field-by-data field instructions are cross-referenced to the corresponding schedule layout by data field number:

Data Field Number	Instructions
1 (Key)	Account Number (N3.2): Use the Supplemental Account numbers referred to in General Information, II-D.
2 (Key)	Depreciation Provision Charged to Depreciation Expense (N9) DOL: Enter depreciation accruals charged to Account 403.00 for the year.
3	Depreciation Provision Charged to Expenses of Plant Leased to Others (N8) DOL: Enter depreciation accruals charged to Account 413.00 for the year.
4	Depreciation Provision Charged to Transportation and Other Clearing Accounts (N8) DOL: Enter depreciation expense charged to transportation or other clearing account.
5	Depreciation Provision Charged to Other Accounts (N8) DOL: Enter the total amount of depreciation accruals charged to other accounts for the year.
6	Total Depreciation Provisions for the Year (N8) DOL: Enter the total for data fields 2-5 above.
7	Book Cost of Plant Retired (N8) DOL.
8	Cost of Removal of Plant Retired (N8) DOL.
9	Salvage Value of Plant Retired (N8) DOL: Enter salvage value of plant retired during the year.
10	Net Charges For Plant Retired (N10) DOL: Enter the net of data fields 7-9 above.
11	Other Items - Net (N10) DOL: Enter the net effect of other entries to the depreciation reserve for the year. Indicate net debit amounts by overstriking the minus sign in this data field.

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RIS	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0151	ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT - PART I	3 of 3

Data Field Number	Instructions
12	Balance End of Year (N10) DOL: Enter the provision balance at end of year.
13	Description of Other Item (A40): Enter a description for any item entered in data field 11 above. (IDDESC)
14	Amount of Other Debit Items (N9) DOL: Enter the amount related to debit entries specified in data field 13 above.
15	Amount of Other Credit Items (N9) DOL: Enter the amount related to credit entries specified in data field 13 above.

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FEDERAL POWER COMMISSION
REGULATORY INFORMATION SYSTEM

DETAILED INSTRUCTIONS: ACCUMULATED PROVISION FOR DEPRECIATION
SCHEDULE 0152 OF UTILITY PLANT - PART II (ELECTRIC AND GAS)

1 of 2

I. DESCRIPTION

This schedule is used to collect information applicable to the end of year functional balances of Account 108.00, Accumulated Provision for Depreciation of Utility (Electric and Natural Gas) Plant.

II. GENERAL INFORMATION

A. This schedule shall be submitted by Class A and Class B Natural Gas and Electric respondents.

B. Respondents shall complete all data fields on this schedule annually.

C. Natural gas respondents with more than one utility department furnish data for gas department only; electric respondents furnish data for electric department only.

D. Information on depreciation reserve balances shall be reported separately for plant in service, plant leased to others and plant held for future use. Use the following Supplemental Accounts as a means of grouping information for reporting purposes:

Uniform System of Accounts	Supplemental Accounts	Description
	108.11	Accumulated provision for depreciation - plant in service
	108.21	Accumulated provision for depreciation - plant leased to others
	108.31	Accumulated provision for depreciation - plant held for future use
	108.01	Accumulated provision for depreciation of utility plant (electric and gas) - total

For respondents having more than one classification of plant subject to depreciation (.. plant in service leased to others), must report depreciation information by totals under Supplemental Account 108.01.

E. This schedule supplements information provided on Schedule 0151. The sum of entries fr fields 2-9 for each particular account should agree with that reported in data field 12 of Schedule 0151.

III. DETAILED INSTRUCTIONS

The following data field-by-data field instructions are cross-referenced to the corresponding schedule layout by data field number:

Data Field Number	Instructions
1 (Key)	Account Number (N3.2): Use the Supplemental Account numbers referred to in General Information, II-D. (ACCTML)
2	Balance at End of Year - Production of Manufactured Gas (for Gas respondents) / Steam Production Plant (for Electric respondents) (N10) DOL.

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FEDERAL POWER COMMISSION
REGULATORY INFORMATION SYSTEM

DETAILED INSTRUCTIONS: ACCUMULATED PROVISION FOR DEPRECIATION
SCHEDULE 0152 OF UTILITY PLANT - PART II (ELECTRIC AND GAS)

2 of 2

Data Field Number	Instructions
3	Balance at End of Year - Production and Gathering of Natural Gas (for Gas respondents) / Nuclear Production Plant (for Electric respondents) (N10) DOL.
4	Balance at End of Year - Products Extraction of Natural Gas (for Gas respondents) / Hydraulic Production Conventional Plant (for Electric respondents) (N10) DOL.
5	Balance at End of Year - Underground Gas Storage (for Gas Respondents) / Hydraulic Production Pumped Storage (for Electric respondents) (N10) DOL.
6	Balance at End of Year - Other Storage Plant (for Gas respondents) / Other Production Plant (for Electric respondents) (N10) DOL.
7	Balance at End of Year - Transmission Plant (N10) DOL.
8	Balance at End of Year - Distribution Plant (N10) DOL.
9	Balance at End of Year - General Plant (N10) DOL.

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RIS	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0154	COMMON PLANT AND EXPENSE DATA - PART II	1 of 1

I. DESCRIPTION

This schedule is used to collect information on the allocation of common utility plant costs and expenses to operating departments of the utility.

II. GENERAL INFORMATION

A. This schedule shall be submitted by Class A and Class B Natural Gas and Electric respondents.

B. Respondents shall complete all data fields on this schedule in their first submission. On subsequent submissions, respondents shall submit only appropriate identification (key data fields) and changed values, additions, and deletions.

C. This schedule supports information included in Schedule 0155.

III. DETAILED INSTRUCTIONS

The following data field-by-data field instructions are cross-referenced to the corresponding schedule layout by data field number:

Data Field Number	Instructions
1 (Key)	Date of Approval (N6) MMDDYY: Enter the date of approval by the Commission for use of the common utility plant accounting. (TMDATE)
2	Bases of Allocation of Plant Costs (A246): Report the bases used to allocate plant costs to the various departments at year end. State the percentage of allocation applicable to each department. If plant costs were allocated on different bases, state the specifics for each type of plant so allocated. (IDDESC)
3	Bases of Allocation of Accumulated Reserves for Depreciation and Amortization (A246): Report the bases used to allocate the accumulated reserves for depreciation, depletion, and amortization of the various departments at year end. (IDDESC)
4	Bases of Allocation of Expenses (A246): Report the bases used to allocated operation, maintenance, depreciation, and other expenses to the various departments for the reporting year. If expenses were allocated on different bases, state the specifics for each type of expense so allocated. (IDDESC)

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RIS	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0155	COMMON PLANT AND EXPENSE DATA - PART I	1 of 2

I. DESCRIPTION

This schedule is used to collect data pertaining to common utility plant costs and related expenses in accordance with plant instruction 13, Common Utility Plant, of the Uniform System of Accounts.

II. GENERAL INFORMATION

A. This schedule shall be submitted by Class A and Class B Natural Gas and Electric respondents.

B. Respondents shall complete all data fields on this schedule annually.

C. Information on common utility plant and expenses called for on this schedule should be reported in totals prior to allocation to the appropriate departments. Report on Schedule 0154 information on the bases of allocation to departments for the year.

D. The following listing of Supplemental Accounts is provided as examples of account numbers to be reported in data field 1. For type common utility plant not specified in the listing, add XXX.03 to the appropriate three digit plant in service account breakdown. Summarize other type expenses not shown on the attached listing and report under Account 409.03. The end of the year balances for accumulated depreciation and amortization should be reported in Accounts 108.03 and 111.03.

Uniform System of Accounts	Supplemental Accounts	Description
		INTANGIBLE PLANT
	301.03	Organization
	302.03	Franchises and consents
	303.03	Miscellaneous intangible plant
		GENERAL PLANT
	389.03	Land and land rights
	390.03	Structures and improvements
	391.03	Office furniture and equipment
	392.03	Transportation equipment
	393.03	Stores equipment
	394.03	Tools, ship and garage equipment
	395.03	Laboratory equipment
	396.03	Power operated equipment
	397.03	Communication equipment
	398.03	Miscellaneous equipment
	399.03	Other tangible property
		EXPENSE ACCOUNTS
	401.03	Operation expenses
	402.03	Maintenance expenses

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RIS	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0155	COMMON PLANT AND EXPENSE DATA - PART I	2 of 2

Uniform System of Accounts	Supplemental Accounts	Description
		EXPENSE ACCOUNTS (cont'd)
	403.03	Depreciation expense
	404.03	Amortization expenses
	408.03	Taxes
	409.03	Other
		UTILITY PLANT
	108.03	Accumulated provision for depreciation of utility plant
	111.03	Accumulated provision for amortization of utility plant

III. DETAILED INSTRUCTIONS

The following data field-by-data field instructions are cross-referenced to the corresponding schedule layout by data field number:

Data Field Number	Instructions
1 (Key)	Account Number (N3.2): Enter the Supplemental Account number which relates to common utility plant or expense. Refer to General Information, II-D. (ACCTNL)
2	Supplemental Account Name (A40): State the Supplemental Account Name for account number listed in data field 1. (ACCTNL)
3	Balance/Amount (N9) DOL: Enter the appropriate EOY balance or amount for common utility plant costs or expenses applicable to the Supplemental Account reported in data field 1 above.

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RIS	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0156	CONSTRUCTION OVERHEAD	1 of 1

I. DESCRIPTION

This schedule is used to collect information concerning overhead cost charged to construction during the year.

II. GENERAL INFORMATION

A. This schedule shall be submitted by Class A and Class B Natural Gas and Electric respondents.

B. Respondents shall complete all data fields on this schedule annually.

C. Gas respondents frunish data for gas department only; electric respondents furnish data for electric department only.

D. For purposes of reporting on this schedule, the respondent should consider as a construction overhead the following categories of cost whether such costs have been charged directly to construction or have been apportioned to a construction work order:

Overhead Code	Type of Overhead
01	Engineering and Supervision
02	Administrative and General Expenses
03	Transportation
04	Injuries and Damages
05	Insurance
06	Pensions and Other Employee Benefits
07	Taxes (Property, sales, payroll, etc.)
08	Outside Professional Services
09	Allowance for Funds Used During Construction
10	Other

These code numbers shall be reported in data field 1.

II. DETAILED INSTRUCTIONS

The following data field-by-data field instructions are cross-referenced to the corresponding schedule layout by data field number:

Data Field Number	Instructions
1 (Key)	Type of Overhead (N2): Enter the overhead code from instruction II-D. (TYOVHD)
2	Overhead Amount Charged for the Year (N9) DOL.
3	Total Cost of Construction (N9) DOL: Enter the total cost of construction to which overheads were charged during the year (exclusive of construction overhead charges).
4	Per Cent Overhead to Construction Cost (N3.2) PCT: Enter the percent of fields 2 and 3, rounded to two decimal places.

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RIS	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0159	OPERATING REVENUES	1 of 2

I. DESCRIPTION

This schedule is used to collect information pertaining to sales of electricity or natural gas and the number of utility customers for the year.

II. GENERAL INFORMATION

A. This schedule shall be submitted by Class A, Class B, Class C and Class D Natural Gas and Electric respondents.

B. Natural gas respondents shall complete data fields 1-3 annually. Electric respondents shall complete data fields 1, 4 and 5 annually. Jurisdictional respondents for both natural gas and electric shall complete all data fields annually.

C. Report the requested information for the year for each of the following prescribed accounts:

1. Class A, Class B, Class C and Class D Electric respondents:

Uniform System of Accounts	Supplemental Accounts	Description
440.00		Residential sales
442.00		Commercial and industrial sales
	442.10	Small or commercial customers
	442.20	Large or industrial customers
444.00		Public street and highway lighting
445.00		Other sales to Public Authorities
447.00		Sales for resale
448.00		Interdepartmental sales
449.00		Other sales
	449.90	Total Sales of Electricity

2. Class A, Class B, Class C and Class D Natural Gas respondents:

Uniform System of Accounts	Supplemental Accounts	Description
480.00		Residential sales
481.00		Commercial and industrial sales
	481.10	Small or commercial customers
	481.20	Large or industrial customers
482.00		Other sales to Public Authorities
483.00		Sales for resale
484.00		Interdepartmental sales
	485.90	Total Sales of Gas

D. Number of customers shall be reported on the basis of number of meters, plus number of flat rate accounts, except that where separate meter readings are added for billing purposes, one customer should be counted for each group of meters so added. The average number of customers means the average of the 12 figures at the close of each month.

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RIS	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0159	OPERATING REVENUES	2 of 2

E. Natural gas means either natural gas unmixed or any mixture of natural and manufactured gas.

F. The classification of commercial and industrial sales according to small customer or commercial and large customer or industrial, may be accomplished on the basis of classification regularly used by the respondent, provided such basis of classification is not greater generally than 1000 Mcf per month for electricity or 200,000 MCF per year for natural gas companies.

III. DETAILED INSTRUCTIONS

The following data field-by-data field instructions are cross-referenced to the corresponding schedule layout by data field number:

Data Field Number	Instructions
1 (Key)	Account Number (N3.2): (ACCTML)
2	Average Number of Monthly Natural Gas Customers (N7) NO.
3	Annual MMCF of Natural gas sold (N9.3) MMCF: Enter the annual MMCF, rounded to three decimal places.
4	Average Number of Monthly Electric Customers (N7) NO.
5	Annual MWH of Electricity Sold (N10) MWH.

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RIS	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0160	EXTRAORDINARY ITEMS	1 of 1

I. DESCRIPTION

This schedule is used to collect data on items included in Accounts 434.00, Extraordinary Income, 435.00, Extraordinary Deductions and 409.30, Income Taxes - Extraordinary Items.

II. GENERAL INFORMATION

A. This schedule shall be submitted by Class A and Class B Natural Gas and Electric respondents.

B. Respondents shall complete all data fields on this schedule annually.

C. If additional disclosure is deemed necessary to report details for extraordinary item accounting, the respondent shall report such additional information on Schedule 0112, Notes to Financial Data.

III. DETAILED INSTRUCTIONS

The following data field-by-data field instructions are cross-referenced to the corresponding schedule layout by data field number:

Data Field Number	Instructions
1 (Key)	Account Number (N3.2): (ACCTNL)
2 (Key)	Item Description (A120): Provide a detailed description of the extraordinary item. (IDDESC)
3	Date of Commission Approval (N6): Enter the date of Commission approval for extraordinary treatment of any item which amounts to less than five per cent of income, in the format MMDDYY. (TMDATE) (See General Instruction 7 of the Uniform System of Accounts.)
4	Gross Amount (N8) DOL.
5	Related Income Taxes (N8) DOL: Enter the income tax effects included in Account 409.30, relating to the extraordinary item listed in data field 2 above.

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R S	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0161	DETAILED ACCOUNT DATA - PART I	1 of 8

I. DESCRIPTION

This schedule is used to collect detailed information supporting the accounting entries of certain of the balance sheet accounts of the Uniform System of Accounts.

II. GENERAL INFORMATION

A. This schedule shall be submitted by Class A, Class B, Class C and Class D Natural Gas and Electric respondents.

B. The following accounts are included in this schedule:

Uniform System of Accounts	Supplemental Accounts	Description
123.00		Investment in associated companies
123.10		Investment in subsidiary companies
124.00		Other investments
136.00		Temporary cash investments
145.00		Notes receivable from associated companies
146.00		Accounts receivable from associated companies
181.00		Unamortized debt expense
187.00		Deferred losses from disposition of utility plant
189.00		Unamortized loss on reacquired debt
215.00		Appropriated retained earnings
223.00		Advances from associated companies
224.00		Other long-term debt
225.00		Unamortized premium on long-term debt
226.00		Unamortized discount on long-term debt
233.00		Notes payable to associated companies
234.00		Accounts payable to associated companies
256.00		Deferred gains from disposition of utility plant
257.00		Unamortized gain on reacquired debt

Class A and Class B respondents report the details for all accounts listed on this schedule. Class C and Class D respondents report the details for Account 215.00 only.

C. Respondents shall report the information for each account listed above as specified in Part III, Detailed Instructions. Not every data field is required for every account. The data fields for each account shall be reported annually.

D. Total debits and credits for each account listed on this schedule should be provided for as the last entry for each account in data fields 3 and 4. Report the word "Total" in data field 2. Then report in data field 3 the total debits to the account, and in data field 4 the total credits to the account.

III. DETAILED INSTRUCTIONS

Instructions, cross-referenced to the schedule layout by data field number, are given below for each account to be reported.

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R S	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0161	DETAILED ACCOUNT DATA - PART I	2 of 8

Accounts 123.00, 123.10, & 124.00

Report particulars for investments in associated and subsidiary companies and in other investments.

Investments in amounts of less than $10,000 may be grouped. For grouped items, enter the word "Other" in data field 2 together with the number of items grouped, i.e., Other (12). Report data for the grouped items in data fields 3, 4 and 5.

In reporting Account 123.10, include information pertaining to all investments other than common stock accounted for on the equity basis of accounting. Common stock investments under equity accounting should be included on Schedule 0125.

In reporting Account 124.00, do not include information pertaining to advances which are reported on Schedule 0142.

Data Field Number	Instructions
1 (Key)	Account Number (N3.2)
2 (Key)	Description (A50): List separately each investment included in these accounts at any time during the year by the following groupings: Stock Bonds Advances Notes Other Provide a brief description of each investment to include name of issuer and where appropriate, the date acquired, the date issued and interest rate, i.e., Stock - ABC Corporation - 8/25/75 Note - XYZ Co. - 5/10/75 - 8% Stock - BCD Inc. - 3/1/75 Advances - Jones Corp. Bonds - Industrial Development - 8% State "Total" as last entry for each account. (IDDESC)
3	Debits - Amount (N9) DOL: Enter the amount of all purchases or other additions made during the year of the investment listed in data field 2 above.
4	Credits - Amount (N9) DOL: Enter the amount of all sales or other disposition made during the year of the investment listed in data field 2 above.
5	Balance End of Year (N9) DOL: Enter amount of investment at end of year.

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RIS	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0161	DETAILED ACCOUNT DATA - PART I	3 of 8

Data Field Number	Instructions
6	Particulars (N60): For advances which are open accounts, state "Open Account". For any investments which are pledged, state the name of the pledgee and the purpose of the pledge. For any investment which received the approval of a regulatory commission, give the name of the commission, date of authorization and the case or docket number. (IDDESC)
7	Principal Amount/Number of Shares (N9) NO.: For investments in bonds, enter the principal amount as of the end of the year. For investments in stock, enter the number of shares outstanding at the end of the year.
8	Revenues for Year (N8) DOL: Enter interest and dividends earned from investments during the year, including any revenues from securities disposed of during the year.
9	Date of Maturity (N6): Enter the date of maturity for each note or bond, in the format MMDDYY. (TMDATE)
10	Amount of Loss (N9) DOL: Enter the loss realized on disposition of the investment during the year.
11	Amount of Gain (N9) DOL: Enter the gain realized on disposition of the investment during the year.

Account 136.00.

Report information on temporary cash investments. Investments of less than $50,000 may be grouped. For grouped items enter the word "Other" in data field 2 with the number of items grouped, i.e., Other (12). Report data for the grouped items in data fields 3, 4 and 5.

Data Field Number	Instructions
1 (Key)	Account Number (N3.2): (ACCTNL)
2 (Key)	Description (A50): List separately each investment involved in this account by the following groupings: Notes Treasury Bills Commercial Paper Certificates of Deposit Other Provide a brief description of each investment to include name of issuer and where appropriate the date acquired and interest rate, i.e., Notes - General Motors Acceptance Corp. - 10/15/75 - 8%

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RIS	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0161	DETAILED ACCOUNT DATA - PART I	4 of 8

Data Field Number	Instructions
2 (cont'd)	State "Total" as last entry. (IDDESC)
3	Debits - Amount (N9) DOL: Enter the amount of all purchases or other additions of the investment listed in data field 2 above, made during the year.
4	Credits - Amount (N9) DOL: Enter the amount of all sales or other disposition of the investment listed in data field 2 above, made during the year.
5	Balance End of Year (N9) DOL: Enter amount of investment at end of year.
8	Interest/Revenues for Year (N8) DOL: Enter the interest earned from the investment during the year.
10	Amount of Loss (N9) DOL: Enter the loss realized on disposition of the investment during the year.
11	Amount of Gain (N9) DOL: Enter the gain realized on disposition of the investment during the year.

Accounts 145.00, 146.00, 233.00, & 234.00

Report information on transactions with associated companies.

Data Field Number	Instructions
1 (Key)	Account Number (N3.2): (ACCTNL)
2 (Key)	Description (A50): For notes receivable or notes payable, state name of associated company, the date of note and interest rate. For accounts receivable or accounts payable, state name of associated company. State "Total" as last entry for each account. (IDDESC)
3	Debits - Amount (N9) DOL: Enter the total amount of debits for year for each note or account listed in data field 2 above.
4	Credits - Amount (N9) DOL: Enter the total amount of credits for year for each note or account listed in data field 2 above.
5	Balance End of Year (N9) DOL.
6	Particulars (A60): For each note, state the purpose for which the note was issued or received. If any note was received in satisfaction of any open account, state the number of years the account was open. For any note or account pledged or discounted, state the name of the third party. (continued)

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R S	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0161	DETAILED ACCOUNT DATA - PART I	5 of 8

Data Field Number	Instructions
6 (cont'd)	If the respondent is holding collateral in connection with a note or open account, state the type and value of the collateral. (IDDESC)
8	Interest for Year (N8) DOL: Enter interest recorded during the year on accounts and notes listed in data field 2 above.
9	Date of Maturity (N6): For each note enter the date of maturity, in the format MMDDYY. (TMDATE)

Accounts 181.00, 225.00, & 226.00

Report information on unamortized expense, premium and discount on long-term debt.

Data Field Number	Instructions
1 (Key)	Account Number (N3.2): (ACCTNL)
2 (Key)	Description (A50): List the type of debt followed by the class and series of debt, i.e., First Mortgage Bonds - Series H - 6 1/8% Convertible Debentures - 6 1/4% Pollution Control Bonds - 7% State "Total" as last entry for each account. (IDDESC)
3	Debits - Amount (N9) DOL.
4	Credits - Amount (N9) DOL.
5	Balance End of Year (N9) DOL.
6	Particulars (A60): Explain the planned disposition for any undisposed amounts applicable to issues which were redeemed in prior years. (IDDESC) Explain the nature of any debits and credits other than amortization debited to Account 428.00, Amortization of Debt Discount and Expense, or credited to Account 429.00, Amortization of Premium on Debt - Credit.
9	Date of Maturity (N6): Enter the date of maturity of the related debt issue, in the format MMDDYY. (TMDATE)
12	Period of Amortization (A5): Enter the period amortization was debited to Account 428.00, in the format YY-YY. (IDDESC)

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R S	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0161	DETAILED ACCOUNT DATA - PART I	6 of 8

Accounts 187.00, & 256.00

Report information related to deferrals of losses or gains to disposition of utility plant. Losses or gains on property with an original cost of less than $50,000 may be grouped. For grouped items, enter the word "Other" in data field 2 with the number of items grouped, i.e., Other (12). Report data for the grouped items in data fields 3, 4 and 5.

Data Field Number	Instructions
1 (Key)	Account Number (N3.2): (ACCTNL)
2 (Key)	Description (A50): Give a brief description of the property creating the deferred loss or gain and the date the loss or gain was originally recognized. Enter "Total" as last entry for each account. (IDDESC)
3	Debits - Amount (N9) DOL: For Account 187.00, enter the total amount of losses incurred from the disposition of utility plant during the year. For Account 256.00, enter the total amount of amortizations (to Account 411.60) of previously recorded gains during the year.
4	Credits - Amount (N9) DOL: For Account 187.00, enter the amount of amortizations during the year (to Account 411.70) of previously recorded losses. For Account 256.00, enter the total amount of gains resulting from the disposition of utility plant during the year.
5	Balance End of Year (N9) DOL.
6	Particulars (A60): Give the date of Commission approval of journal entries. Where approval has not been received, give explanation. (IDDESC)
10	Amount of Loss (N9) DOL: For Account 187.00, enter the amount of original loss on the disposition of the property.
11	Amount of Gain (N9) DOL: For Account 256.00, enter the amount of original gain on the disposition of the property.

Accounts 189.00 & 257.00

Report information on reacquired debt. Gains or losses of less than $25,000 may be grouped. For grouped items, enter the word "Other" in data field 2 with the number of items grouped, i.e., Other (12). Report data for the grouped items in data fields 3, 4 and 5.

If certain series of debt were reacquired at different times during the year, the information should be summarized and the totals reported in data fields 2-11.

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DETAILED INSTRUCTIONS: SCHEDULE 0161 — DETAILED ACCOUNT DATA - PART I — 7 of 8

Gains and losses on particular class and series of debt reacquired during a year should not be netted, but the resulting gain or loss amounts should be classified and reported as either Account 189.00 or 257.00

Data Field Number	Instructions
1 (Key)	Account Number (N3.2): (ACCTNL)
2 (Key)	Description (A50): Enter the type, class of debt and the year(s) the debt was reacquired, i.e., Sinking Fund Debentures - 5% - 1974 Sinking Fund Debentures - 5% - 1975 Enter "Total" as last entry for each account. (IDDESC)
3	Debits - Amount (N9) DOL.
4	Credits - Amount (N9) DOL.
5	Balance End of Year (N9) DOL.
6	Particulars (A60): If gain or loss resulted from a refunding transaction, state the maturity date of the new issue. (IDDESC) Explain any debits and credits other than amortization debited to Account 428.10, Amortization of Loss on Reacquired Debt or credited to Account 429.10, Amortization of Gain on Reacquired Debt - Credit.
7	Principal Amount (N9) DOL: Enter the principal amount of debt listed in data field 2 above, reacquired during the year.
9	Date of Maturity (N6): Enter the maturity date of long-term debt, in the format MMDDYY. (TMDATE)
10	Amount of Loss (N9) DOL: Enter the amount of loss realized for the year for each class and series of debt listed in data field 2 above.
11	Amount of Gain (N9) DOL: Enter the amount of gain realized from the year for each class and series of debt listed in data field 2 above.

Account 215.00

Report information on appropriations of retained earnings.

Data Field Number	Instructions
1 (Key)	Account Number (N3.2): (ACCTNL)

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REGULATORY INFORMATION SYSTEM

DETAILED INSTRUCTIONS: SCHEDULE 0161 — DETAILED ACCOUNT DATA - PART I — 8 of 8

Data Field Number	Instructions
2 (Key)	Description (A50): Describe the purpose of each appropriation of retained earnings. Enter "Total" as last entry. (IDDESC)
3	Debits - Amount (N9) DOL.
4	Credits - Amount (N9) DOL.
5	Balance End of Year (N9) DOL.
6	Particulars (A60): Explain the nature of any debit entries to this account during the year. (IDDESC)

Accounts 223.00 & 224.00

Report information on advances from associated companies and other long-term debt.

Data Field Number	Instructions
1 (Key)	Account Number (N3.2): (ACCTNL)
2 (Key)	Description (A50): For each advance made by an associated company included in Account 223.00, enter the name of the associated company. For other long-term debt included in Account 224.00, describe the nature of the debt. Enter "Total" as last entry for each account. (IDDESC)
3	Debits - Amount (N9) DOL: For advances, enter the principal amount repaid and any other debit entries during the year to the associated company listed in data field 2 above. For other debt, enter the principal amount and any other debit entries repaid during the year.
4	Credits - Amount (N9) DOL: For advances, enter the principal amount advanced and any other credit entries during the year by the associated company entered in data field 2 above. For other debt, enter the principal amount and any other credit entries issued during the year.
5	Balance End of Year (N9) DOL.
6	Particulars (A60): For associated company advances, state whether the advance is a note (demand or otherwise) or open account. If advance was authorized by a commission, state the name of the commission and date approved. For Account 223.00, enter the date the note was issued and the interest rate. (IDDESC)
8	Interest/Revenue for Year (N8) DOL: Enter the amount of interest for the year associated with the advances and other debt entered in data field 2 above.

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RIS	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0162	DETAILED ACCOUNT DATA - PART II	1 of 12

I. DESCRIPTION

This schedule is used to collect detailed information supporting the accounting entries to certain balance sheet and retained earning accounts of the Uniform System of Accounts and the Supplemental Accounts.

II. GENERAL INFORMATION

A. This schedule shall be submitted by Class A, Class B, Class C and Class D Natural Gas and Electric respondents.

B. The following accounts are included on this schedule:

Uniform System of Accounts	Supplemental Accounts	Description
114.00		Utility plant acquisition adjustments
115.00		Accumulated provision for amortization of utility plant acquisition adjustments
116.00		Other utility plant adjustments
120.10		Nuclear fuel in process of refinement, conversion, enrichment and fabrication
	120.11	Nuclear fuel in process - fabrication
	120.12	Nuclear fuel in process - nuclear materials
	120.13	Nuclear fuel in process - allowance for funds used during construction
	120.14	Nuclear fuel in process - other overhead
120.20		Nuclear fuel materials and assemblies - stock account
120.30		Nuclear fuel assemblies in reactor
120.40		Spent nuclear fuel
120.50		Accumulated provision for amortization of nuclear fuel assemblies
121.00		Nonutility property
122.00		Accumulated provision for depreciation and amortization of nonutility property
	144.10	Accumulated provision for uncollectable accounts - utility customers
	144.20	Accumulated provision for uncollectable accounts - merchandise, jobbing, and contract work
	144.30	Accumulated provision for uncollectable accounts - officers and employees
	144.40	Accumulated provision for uncollectable accounts - other
157.00		Nuclear materials held for sale
	157.10	Nuclear materials held for sale - uranium
	157.20	Nuclear materials held for sale - plutonium
	157.30	Nuclear materials held for sale - other
182.00		Extraordinary property losses
183.00		Preliminary survey and investigation charges
183.10		Preliminary natural gas survey and investigation charges

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RIS	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0162	DETAILED ACCOUNT DATA - PART II	2 of 12

Uniform System of Accounts	Supplemental Accounts	Description
183.20		Other preliminary survey and investigation charges
186.00		Miscellaneous deferred debits
209.00		Reduction in par or stated value of capital stock
210.00		Gain on resale or cancellation of reacquired capital stock
211.00		Miscellaneous paid-in capital
213.00		Discount on capital stock
214.00		Capital stock expense
216.10		Unappropriated undistributed subsidiary earnings
253.00		Other deferred credits
	255.10	Accumulated deferred investment tax credits - electric or gas department
	255.20	Accumulated deferred investment tax credits - other departments
261.00		Property insurance reserve
262.00		Injuries and damages reserve
263.00		Pensions and benefits reserve
264.00		Amortization reserve - Federal
265.00		Miscellaneous operating reserves
437.00		Dividends declared - preferred stock
438.00		Dividends declared - common stock
439.00		Adjustments to retained earnings

Class A and Class B Electric respondents report the detail for all accounts above except Accounts 183.10 and 183.20.

Class A and Class B Natural Gas respondents report the detail for all accounts above except Accounts 120.10 through 120.50, 157.00 through 157.30, 183.00 and 264.00.

Class C and Class D Natural Gas and Electric respondents report only the detail for Accounts 216.00, 255.10, 255.20, 437.00, 438.00 and 439.00.

C. Respondents shall report the information for each account as specified in Part III, Detailed Instructions. Not every data field is required for every account. The data fields for each account shall be reported annually.

D. Data fields 5 or 6 provide space for entry of one account number. If more than one account has been debited or credited for the item listed in data field 2, list the major account in data field 5 or 6 and the remaining accounts in data field 8, Particulars.

III. DETAILED INSTRUCTIONS

Instructions, cross-referenced to the schedule layout by data field number, are given below for each account to be reported.

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Accounts 114.00, 115.00 & 116.00

Report particulars for utility plant acquisition or other adjustments.

Data Field Number	Instructions
1 (Key)	Account Number (N3.2): (ACCTML)
2 (Key)	Description (A50): Explain the nature of each plant acquisition adjustment in Account 114.00 and plant adjustment in Account 116.00. For companies who utilize Account 115.00, provide the same description for each acquisition adjustment as provided under Account 114.00. Include the name of the company from which the property was acquired. (IDDESC)
3	Debits - Amount (N9) DOL.
4	Credits - Amount (N9) DOL.
5	Contra Account Credited (N3.2): (ACCTML)
6	Contra Account Debited (N3.2): (ACCTML)
8	Particulars (A60): For acquisition adjustments occuring during the year, state date of transaction and date journal entries clearing Account 102.00, Plant Purchased or Sold, were accepted for filing by the Commission. Give the date Commission authorized the amortization of acquisition adjustments. Explain the plan of disposition of any acquisition adjustments not currently being amortized. (IDDESC)
9	Balance End of Year (N10) DOL.
10	Period of Amortization (A5): Enter the period of amortization by years, in the format YY-YY, i.e., 74-79. (IDDESC)

Accounts 120.10 through 120.14, 120.20 through 120.50, & 157.00 through 157.30

Report the costs incurred for nuclear fuel materials on hand, in reactor, and in cooling owned by the respondent.

If the nuclear fuel stock is obtained under leasing arrangements, details of the leasing arrangements should be included on Schedules 0170 and 0171.

Data Field Number	Instructions
1 (Key)	Account Number (N3.2): (ACCTML)
3	Debits - Amount (N9) DOL: Enter the amount of additions during year.

Data Field Number	Instructions
4	Credits - Amount (N9) DOL: Enter the amount transferred, amortized during year or the amount of other reductions to the cost of nuclear fuel made during the year.
8	Particulars (A60): Explain the nature of all credit entries to Accounts 120.10 through 120.14, except transfers to Account 120.20. For Accounts 120.20, 120.30 and 120.40, state the estimated net salvage value of nuclear materials related to nuclear fuel included in each account. Explain the reason for any adjustments (data field 7) to the cost previously recorded in these accounts. (IDDESC)
9	Balance End of Year (N10) DOL.

Account 121.00

Report particulars for nonutility property.

Information on specific property having a cost under $100,000 should be grouped. For grouped items, enter the word "Other" in data field 2 with the number of item grouped, i.e., Other (12). Report data for the grouped items in data field 3, 4, and 9. Properties previously devoted to public service are separate and distinct from those allowed to be grouped under this instruction.

Total debits and credits should be provided for in data fields 3 and 4. Report the word "Total" as the last item in data field 2, in the first five spaces, and in data field 3, the total debits to the account and in data field 4, the total credits to the account.

Data Field Number	Instructions
1 (Key)	Account Number (N3.2): (ACCTML)
2 (Key)	Description (A50): Give a brief description and state the location (city, state) of nonutility property. (IDDESC)
3	Debits - Amount (N9) DOL: Enter the cost of any property described in data field 2 above, which was purchased or otherwise transferred to Account 121.00 during the year.
4	Credits - Amount (N9) DOL: Enter the cost of property described in data field 2 above, which was sold or otherwise transferred from Account 121.00 during the year.
8	Particulars (A60): List details of sales, purchases or transfers of nonutility property. For all property previously devoted to public service list date of transfer to Account 121.00. (IDDESC)
9	Balance End of Year (N10) DOL.

Data Field Number	Instructions
11	Name of Company/Department (A35): If property is leased to another company, enter the name of lessee in this data field. (IDNAME)

Account 122.00

Report particulars for depreciation and amortization of nonutility property.

Data Field Number	Instructions
1 (Key)	Account Number (N3.2): (ACCTML)
2 (Key)	Description (A50): Enter the word "Total". (IDDESC)
3	Debits - Amount (N9) DOL: Enter the total debits to Account 122.00 for the year. Total debits include the book cost of plant retired, the cost of removal and any other debit adjustments to the reserve.
4	Credits - Amount (N9) DOL: Enter the total credits to Account 122.00 for the year. Total credits include depreciation and amortization accruals for the year, salvage and any other credit adjustments by the reserve.
9	Balance End of Year (N10) DOL: Enter the end of year balance for accumulated depreciation and amortization of nonutility property.

Accounts 144.10 through 144.40

Report particulars for uncollectable accounts.

Data Field Number	Instructions
1 (Key)	Account Number (N3.2): (ACCTML)
3	Debits - Amount (N9) DOL: Enter the total debits for the year to each supplemental account listed in data field 1 above. Total debits include all accounts written off and other debit adjustment to the reserve.
4	Credits - Amount (N9) DOL: Enter the total credits for the year to each supplemental account listed in data field 1 above. Total credits include the annual provision for uncollectable accounts for the year, collections of accounts previously written off and any other credit adjustments to the reserve.
9	Balance End of Year (N10) DOL.

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Account 182.00

Report particulars for extraordinary property losses.

Total debits and credits should be provided for in data fields 3 and 4. Report the word "Total" as the last item in data field 2, in the first five spaces, and in data field 3, the total debits to the account and in data field 4, the total credits to the account.

Data Field Number	Instructions
1 (Key)	Account Number (N3.2): (ACCTML)
2 (Key)	Description (A50): Provide a description of each property loss included in this account. (IDDESC)
3	Debits - Amount (N9) DOL: Enter the amount of any additional extraordinary property losses incurred during the year from property described in data field 2 above.
4	Credits - Amount (N9) DOL: Enter the amount of extraordinary property losses charged off during the current year relative to property described in data field 2 above.
6	Contra Account Debited (N3.2): Enter the contra account debited with losses charged off during the year (data field 4 above). (ACCTML)
8	Particulars (A60): Enter date of abandonment or loss and date of Commission authorizing for use of Account 182.00. (IDDESC)
9	Balance End of Year (N10) DOL.
10	Period of Amortization (A5): Enter period of amortization by year, in the format YY-YY, i.e., 74-84. (IDDESC)

Accounts 183.00 or 183.10 and 183.20

Report particulars for expenditures for preliminary survey.

Preliminary survey items with total expenditures to date under $50,000 should be grouped. For grouped items, enter the word "Other" in data field 2 with the number of items grouped, i.e., Other (12). Report data for the grouped items in data fields 3, 4 and 9.

Total debits and credits should be provided for in data field 3 and 4. Report the word "Total" as the last item in data field 2, in the first five spaces, and in data field 3 the total debits to the account and in data field 4, the total credits to the account.

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Data Field Number	Instructions
1 (Key)	Account Number (N3.2): (ACCTNL)
2 (Key)	Description (A50): Describe the nature and purpose of each project for which preliminary survey and investigation work has been done for the purpose of determining the feasibility of projects under contemplation. (IDDESC)
3	Debits - Amount (N9) DOL.
4	Credits - Amount (N9) DOL.
6	Contra Account Debited (N3.2): (ACCTNL)
9	Balance End of Year (N10) DOL.

Account 186.00

Report particulars for miscellaneous deferred debits.

Deferred debit items of less than $25,000 should be grouped. For grouped items enter the word "Other" in data field 2 with the number of items grouped, i.e., Other (12), Report data for the grouped items in data fields 3, 4 and 9.

Total debits and credits should be provided for in data fields 3 and 4. Report the word "Total" as the last item in data field 2, in the first five spaces, and in data field 3 the total debits to the account and in data field 4 the total credits to the account.

Data Field Number	Instructions
1 (Key)	Account Number (N3.2): (ACCTNL)
2 (Key)	Description (A50): Give a brief description of the nature of the miscellaneous deferred debit item. Miscellaneous work in progress and regulatory commission expenses should be stated separately under the following titles: (IDDESC) Miscellaneous Work in Progress Deferred Regulatory Commission Expenses
3	Debits - Amount (N9) DOL.
4	Credits - Amount (N9) DOL.
6	Contra Account Debited (N3.2): (ACCTNL)
9	Balance End of Year (N10) DOL.
10	Period of Amortization (A5): For any deferred debit being amortized, enter the period of amortization, in the format YY-YY, i.e., 74-79. (IDDESC)

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Accounts 209.00, 210.00, 211.00, 213.00 and 214.00

Report particulars for other paid-in capital accounts.

Data Field Number	Instructions
1 (Key)	Account Number (N3.2): (ACCTNL)
2 (Key)	Description (A50): For Accounts 210.00, 213.00 and 214.00, state the class and series of stock to which each debit and credit are related. For Accounts 209.00 and 211.00, state the general nature of transactions which gave rise to the reported amounts. (IDDESC)
3	Debits - Amount (N9) DOL.
4	Credits - Amount (N9) DOL.
5	Contra Account Credited (N3.2): (ACCTNL)
6	Contra Account Debited (N3.2): (ACCTNL)
9	Balance End of Year (N10) DOL.

Account 216.10

Report particulars for unappropriated undistributed subsidiary earnings.

Data Field Number	Instructions
1 (Key)	Account Number (N3.2): (ACCTNL)
2 (Key)	Description (A50): Enter the word "Total". (IDDESC)
3	Debits - Amount (N9) DOL: Enter the amount of dividend received from subsidiaries and any other debit entries to this account during the year.
4	Credits - Amount (N9) DOL: Enter the amount of equity in subsidiary earnings and any other credit entries to this account during the year. Subsidiary losses should be included in data field 5 below, with the notation "Subsidiary Loss" included in data field 8 below.
5	Contra Account Credited (N3.2): (ACCTNL)
8	Particulars (A60): Explain the nature of any debit or credit amounts included in data fields 4 or 5, other than subsidiary earnings or dividends. (IDDESC)
9	Balance End of Year (N10) DOL.

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Account 253.00

Report particulars for other deferred credits.

Report under this account any advance billings or receipts for gas sales or service classified in Account 253.00, but not related to take-or-pay arrangements. Take-or-pay arrangements should be included on Schedule 0131.

Other deferred credits of less than $25,000 should be grouped. For grouped items, enter the word "Other" in data field 2 with the number of items grouped, i.e., Other (12). Report data for the grouped items in data fields 3, 4 and 9.

Total debits and credits should be provided for in data fields 3 and 4. Report the word "Total" as the last item in data field 2, in the first five spaces, and in data field 3 the total debits to the account and in data field 4 the total credits to the account.

Data Field Number	Instructions
1 (Key)	Account Number (N3.2): (ACCTML)
2 (Key)	Description (A50): Give a brief description of the nature of the other deferred credit item. (IDDESC)
3	Debits - Amount (N9) DOL.
4	Credits - Amount (N9) DOL.
5	Contra Account Credited (N3.2): (ACCTML)
9	Balance End of Year (N10) DOL.
10	Period of Amortization (A5): For any deferred credit being amortized, enter the period of amortization, in the format YY-YY, i.e., 74-79. (IDDESC)

Account 255.00

Report particulars for investment tax credits.

Information on investment tax credits should be stated separately for each of the applicable credit percentages. Do not group credit percentages.

Electric respondents with more than one utility department should report as the last entry for Account 255.10, the total of accumulated deferred investment tax credits for their electric department and as the last entry for Account 255.20, the total of accumulated deferred investment tax credits for all other departments combined. Natural Gas respondents with more than one utility department should report as the last entry for Account 255.10, the total of accumulated deferred investment tax credits for their gas department and as the last entry for Account 255.20, the total of accumulated deferred credits for all other departments combined.

Respondents with only one utility department should report in data field 1, Account 255.00.

Data Field Number	Instructions
1 (Key)	Account Number (N3.2): (ACCTML)
2 (Key)	Description (A50): In the first two spaces of data field 2, enter one of the following values: "03", "04", "07", "10" or "11" to indicate the appropriate investment tax credit rate. (IDDESC)
3	Debits - Amount (N9) DOL: Enter the amount of investment tax credits amortized to current year income related to each credit listed in data field 2 above.
4	Credits - Amount (N9) DOL: Enter the amount of investment tax credits deferred for the current year related to each credit listed in data field 2 above.
5	Contra Account Credited (N3.2): (ACCTML)
6	Contra Account Debited (N3.2): (ACCTML)
7	Adjustments - Amount (N9) DOL: Enter any adjustment of investment tax credit amounts previously recorded for this account.
8	Particulars (A60): Explain the reason for any adjustments (data field 7 above) to the account balance. Also include in this data field the amount of credits deferred for the year associated with leased property in the following manner: Leased property - $1,000,000. (IDDESC)
9	Balance End of Year (N10) DOL.
10	Period of Amortization (A5): Enter the average period over which the investment tax credits will be amortized to income, in the format YY-YY, i.e., 75-95. (IDDESC)

Accounts 261.00, 262.00, 263.00, 264.00, 265.00

Report particulars for operating reserve accounts.

Data Field Number	Instructions
1 (Key)	Account Number (N3.2): (ACCTML)
2 (Key)	Description (A50): For accounts 216.00, 262.00, 263.00 and 264.00, state the nature of each entry included in data fields 3 and 4. For Account 265.00, identify each reserve therein separately and state the nature of the entry. If

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Data Field Number	Instructions
2 (cont'd)	the entries in data fields 3-6 affect more than one department, indication of each department affected should be made by placing letter E (electric), G (gas) or O (other) at the end of this data field. (IDDESC)
3	Debits - Amount (N9) DOL.
4	Credits - Amount (N9) DOL.
5	Contra Account Credited (N3.2): (ACCTNL)
6	Contra Account Debited (N3.2): (ACCTNL)
8	Particulars (A60): For Account 261.00, Property Insurance Reserve and 262.00, Injuries and Damages Reserve, explain the nature of the risks covered by the reserves. (IDDESC)
9	Balance End of Year (N10) DOL.

Accounts 437.00 & 438.00

Report particulars for dividends declared.

Data Field Numbers	Instructions
1 (Key)	Account Number (N3.2): (ACCTNL)
2 (Key)	Description (A50): For Account 437.00, state the class and series of stock and the type of dividend (cash, stock, other forms). For Account 438.00, state the type of dividend and the dividend rate per share. Provide a detailed description if dividends are in forms other than cash or stock. (IDDESC)
9	Amount for Year (N10) DOL: Enter the total amount of dividends for each class and series listed in data field 2 above.

Account 439.00

Report particulars for adjustments to retained earnings.

Data Field Number	Instructions
1 (Key)	Account Number (N3.2): (ACCTNL)
2 (Key)	Description (A50): Describe briefly each debit or credit adjustment to retained earnings. The income tax effect of each adjustment to retained earnings should be included in data field 3 or 4 below, as appropriate. (IDDESC)

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Data Field Number	Instructions
3	Debits - Amount (N9) DOL.
4	Credits - Amount (N9) DOL.
5	Contra Account Credited (N3.2): (ACCTNL)
6	Contra Account Debited (N3.2): (ACCTNL)

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RIS	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0163	DETAILED ACCOUNT DATA - PART III	1 of 9

I. DESCRIPTION

This schedule is used to collect detailed information supporting end of year balances or amounts for certain of the Uniform System of Accounts and the Supplemental Accounts.

II. GENERAL INFORMATION

A. This schedule shall be submitted by Class A, Class B, Class C and Class D Natural Gas and Electric respondents.

B. The following accounts are included on this schedule:

Uniform System of Accounts	Supplemental Accounts	Description
154.00		Plant materials and operating supplies
	165.10	Prepaid insurance
	165.20	Prepaid rent
	165.30	Prepaid taxes
	165.40	Prepaid interest
	165.50	Gas prepayments
	165.60	Other prepayments
174.00		Miscellaneous current and accrued assets
202.00		Common stock subscribed
203.00		Common stock liability for conversion
205.00		Preferred stock subscribed
206.00		Preferred stock liability for conversion
207.00		Premium on capital stock
208.00		Donations received from stockholders
212.00		Installments received on capital stock
242.00		Miscellaneous current and accrued liability
	252.10	Customer advances for construction - electric department
	252.20	Customer advances for construction - gas department
	252.30	Customer advances for construction - other
419.00		Interest and dividend income
421.00		Miscellaneous nonoperating income
	421.10	Gain on disposition of property
	421.20	Loss on disposition of property
425.00		Miscellaneous amortization
	426.10	Miscellaneous income deductions - donations
	426.20	Miscellaneous income deductions - insurance
	426.30	Miscellaneous income deductions - penalties
	426.41	Expenditures for certain civic, political and related activities - radio, television, and motion picture advertising
	426.42	Expenditures for certain civic, political and related activities - newspaper, magazine and pamphlet advertising
	426.43	Expenditures for certain civic, political and related activities - inserts in customers' bills or reports to stockholders

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Uniform System of Accounts	Supplemental Accounts	Description
	426.44	Expenditures for certain civic, political and related activities - newspaper and magazine editorial services
	426.45	Expenditures for certain civic, political and related activities - other advertising
	426.46	Expenditures for certain civic, political and related activities - expenses other than advertising
426.50		Miscellaneous income deductions - other deductions
430.00		Income on debt to associated companies
431.00		Other interest expenses
436.00		Appropriations of retained earnings
813.00		Other gas supply expenses
858.00		Transmission and compression of gas by others
930.30		Industry association dues
930.40		Nuclear power, experimental and general research expenses
930.50		Stockholder expenses
930.60		Other expenses

Class A and Class B Electric respondents report detail for all accounts listed above except Account 165.10 through 165.60, 491.00, 813.00 and 858.00.

Class A and Class B Natural Gas respondents report detail for all accounts listed above.

Class C and Class D Electric and Natural Gas respondents report detail for Accounts 426.41 through 426.46 and 436.00.

C. Respondents shall report the information for each account as specified in Part III, Detailed Instructions. Not every data field is required for every account. The data fields for every account shall be reported annually.

III. DETAILED INSTRUCTIONS

Instructions, cross-referenced to the schedule layout by data field number, are given below for each account to be reported.

Account 154.00

Report information for plant materials and operating supplies.

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Data Field Number	Instructions
1 (Key)	Account Number (N3.2): Refer to General Information, II-B. (ACCTML)
2 (Key)	Description (A50): Furnish a breakdown of plant materials and operating supplies included in Account 154.00, according to the general character of the items. Examples: (IDDESC)

Electric	Gas
Poles and pole materials	Steel pipe line
Steel tower and fittings	Well casing
Conductor-wire-cable-insulators	Valves and fittings
Substation materials	Meters, regulators and parts
Underground materials	Miscellaneous machine parts, tools & electrical supplies
Other operations:	Compressor station engine parts
Maintenance materials	Building materials, poles, paint, etc.
Auto parts & supplies	Miscellaneous equipment & supplies
Stationery & supplies	
Production M&S and spare	

3	Balance End of Year (N10) DOL.
4	Particulars (A60): State the amount of any important inventory adjustment made during the year to the classes of material listed in data field 2 above. For any class of material listed in data field 2 above, that pertains to other than the primary department, state in this data field the department affected. (IDDESC)

Accounts 165.10 - 165.60

Natural Gas respondents report information on prepayments.

Data Field Number	Instructions
1 (Key)	Account Number (N3.2): Refer to General Information, II-B. (ACCTML)
2	Description (A50): Furnish a description for any prepayment reported in Supplemental Account 165.60, Other Prepayments. (IDDESC)
3	Balance End of Year (N10) DOL.

Accounts 174.00 & 242.00

Report information on miscellaneous current and accrued assets and liabilities or liabilities of less than $25,000 may be grouped. For grouped items, enter the word

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"Other" in data field 2 with the number of items grouped, i.e., Other (12). Report data for the grouped items in data field 3.

Data Field Number	Instructions
1 (Key)	Account Number (N3.2): Refer to General Information, II-B. (ACCTML)
2 (Key)	Description (A50): Describe current and accrued assets or liabilities. (IDDESC)
3	Balance End of Year (N10) DOL.

Accounts 202.00, 203.00, 205.00, 206.00, 207.00, 208.00 and 212.00

Report information on other capital stock accounts.

Data Field Number	Instructions
1 (Key)	Account Number (N3.2): Refer to General Information, II-B. (ACCTML)
2	Description (A50): For Accounts 202.00 and 205.00, enter the subscription price on each class of stock at year end. For Accounts 203.00 and 206.00, describe the agreement under which a conversion liability existed at end of year. For Account 208.00, provide an explanation of the origin and purpose of each donation. For Account 212.00, state each class and series of capital stock with an outstanding installment at year end. For Account 207.00, state the class and series of stock giving rise to the premium. Provide a brief explanation of any premiums arising from transactions with associated companies. If additional information is required for adequate disclosure, use data field 4, Particulars. (IDDESC)
3	Balance End of Year (N10) DOL: Enter the balance end of year associated with the item listed in data field 2 above.
4	Particulars (A60): Enter the number of shares at year end, if applicable. (IDDESC)

Accounts 252.10 - 252.30

For respondents with more than one utility department, report information on customer advances by departments.

Data Field Number	Instructions
1 (Key)	Account Number (N3.2): Refer to General Information, II-B. (ACCTML)
3	Balance End of Year (N10) DOL: Enter the balance of customer advances at the end of year for each account listed in data field 1 above.

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Account 419.00

Report information on interest and dividend income.

Interest and dividend items in amounts of less than $10,000 may be grouped. For grouped items, enter the word "Other" in data field 2 with the number of items grouped, i.e., Other (12). Report data for the grouped items in data field 3.

Data Field Number	Instructions
1 (Key)	Account Number (N3.2): (ACCTML)
2 (Key)	Description (A50): Income from investments included in Accounts 123.00, 124.00 and 136.00, should be grouped and listed in this data field as: Income from Investments - Accounts 123.00 and 124.00 Income from Investments - Account 136.00 Provide a description of any other income or expense items included in Account 419.00. (IDDESC)
3	Amount for Year (N10) DOL.

Account 421.00

Report information on miscellaneous nonoperating income.

Amounts of less than $10,000 may be grouped. For grouped items, enter the word "Other" in data field 2 with the number of items grouped, i.e., Other (12). Report data for the grouped items in data field 3.

Data Field Number	Instructions
1 (Key)	Account Number (N3.2): (ACCTML)
2 (Key)	Description (A50): Provide a description of each miscellaneous nonoperating income and/or expense item. (IDDESC)
3	Amount for Year (N10) DOL.

Accounts 421.10, 421.20

Report information related to disposition of property.

Individual gain or losses relating to property with an original cost of less than $50,000 may be grouped with the number of items in data field 2.

Data Field Number	Instructions
1 (Key)	Account Number (N3.2): (ACCTML)

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Data Field Number	Instructions
2 (Key)	Description (A50): Provide a brief description of the location of property (city and state) and original cost of property disposed of during the year. (IDDESC)
3	Amount for Year (N10) DOL: Enter amount of gain or loss associated with the disposition of property reported in data field 2 above.
4	Particulars (A60): Enter the name of the party acquiring the property, when acquired by another utility or an associated-company. Enter the classification of the property prior to its disposition (in-service, future use nonutility, etc.) Also enter the date of Commission approval of journal entries when approval is required, i.e., Commission approval 5.10.75. Where approval is required but has not been received, provide an explanation. (IDDESC)

Account 425.00

Report information on miscellaneous amortization.

Data Field Number	Instructions
1 (Key)	Account Number (N3.2): (ACCTML)
2 (Key)	Description (A50): Describe the nature of items being amortized. (IDDESC)
3	Amount for Year (N10) DOL: Enter the total amount amortization charges for the year for each item listed in data field 2 above.
4	Particulars (A60): Enter the period of amortization for any item listed in data field 2 above. (IDDESC)

Accounts 426.10, 426.20, 426.30, & 426.50

Report information on miscellaneous income deduction accounts.

Amounts of less than $1,000 may be grouped. For grouped items, enter the word "Other" in data field 2 with the number of items grouped, i.e., Other (12). Report data for the grouped items in data field 3.

Data Field Number	Instructions
1 (Key)	Account Number (N3.2): Refer to General Information, II-B. (ACCTML)
2 (Key)	Description (A50): Report the nature of the income deduction and the payee. (IDDESC)

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Data Field Number	Instructions
3	Amount for Year (N10) DOL.

Accounts 426.41 - 426.46

Report all expenditures incurred by the respondent during the year for the purpose of influencing public opinion with respect to the election or appointment of public officials, referenda, legislation or ordinances (either with respect to the possible adoption of new referenda, legislation or ordinances or repeal or modification of existing referenda, legislation or ordinances); approval, modification, or revocation of franchises; or for the purpose of influencing the decisions of public officials which are accounted for as Other Income Deductions, Expenditures for Certain Civic, Political and Related Activities; Account 426.40.

Data Field Number	Instructions
1 (Key)	Account Number (N3.2): Refer to General Information, II-B. (ACCTML)
2 (Key)	Description (A50): Indicate the nature and purpose of the activity. (IDDESC)
3	Amount for Year (N10) DOL.

Account 430.00

Report information related to interest on associated company debt.

Data Field Number	Instructions
1 (Key)	Account Number (N3.2): (ACCTML)
2 (Key)	Description (A50): List the name of the associated company, the type of debt involved and interest rate: (IDDESC) Jones Company - Advance - 6% Ace Company - Note - 8%
3	Amount for Year (N10) DOL.

Account 431.00

Report information on other interest expense.

Amounts of less than $10,000 may be grouped. For grouped items, enter the word "Other" in data field 2 with the number of items grouped, i.e., Other (12). Report data for the grouped items in data field 3.

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Data Field Number	Instructions
1 (Key)	Account Number (N3.2): (ACCTML)
2 (Key)	Description (A50): Describe the nature of the selected debt or other interest expense item. Include also the interest rate, if not provided elsewhere in this filing. Examples: (IDDESC) Customer Deposits - 7% Notes Payable - Banks - 8-9% Notes Payable - Commercial Paper - 7% Notes Payable - Other Other
3	Amount for Year (N10) DOL.

Account 436.00

Report information on appropriations of retained earnings made during the year.

Data Field Number	Instructions
1 (Key)	Account Number (N3.2): (ACCTML)
2 (Key)	Description (A50): State purpose of any appropriation of retained earnings made during the year. (IDDESC)
3	Amount for Year (N10) DOL.

Account 813.00

Natural Gas repondents only report information on other gas supply expenses.

Data Field Number	Instructions
1 (Key)	Account Number (N3.2): (ACCTML)
2 (Key)	Description (A50): Provide a description of the nature of the other gas supply expense item. (IDDESC)
3	Amount for Year (N10) DOL.

Account 858.00

Natural Gas respondents only report information on expenses paid for transmission and compression of gas by others.

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DETAILED INSTRUCTIONS:
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Data Field Number	Instructions
1 (Key)	Account Number (N3.2): (ACCTML)
2 (Key)	Description (A50): State name of company and a description of the service performed. (IDDESC)
3	Amount for Year (N10) DOL.

Accounts 930.30 - 930.60

Report information on miscellaneous general expenses.

For Accounts 930.30 - 930.50, complete data fields 1 and 3 only.

Account 930.50, Stockholder Expenses, includes publishing and distributing information to stockholders.

For Account 930.60, list separately in data field 2 each item of miscellaneous other expense of $500 or more. Amounts of less than $500 may be grouped. For grouped items, enter the word "Other" in data field 2 with the number of items grouped, i.e., Other (12). Report data for the grouped items in data field 3.

Data Field Number	Instructions
1 (Key)	Account Number (N3.2): Refer to General Information, II-B. (ACCTML)
2 (Key)	Description (A50): Describe each item of miscellaneous other expenses. (IDDESC)
3	Amount for Year (N10) DOL.

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RIS	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0164	DETAILED ACCOUNT DATA - PART IV	1 of 4

I. DESCRIPTION

This schedule is used to collect detailed information supporting amounts for the year for certain revenue accounts of the Uniform System of Accounts.

II. GENERAL INFORMATION

A. This schedule shall be submitted by Class A and Class B Natural Gas and Electric respondents.

B. The following accounts are included on this schedule.

Uniform System of Accounts	Supplemental Accounts	Description
451.00		Miscellaneous service revenues
454.00		Rent from electric property
455.00		Interdepartmental rents (electric)
456.00		Other electric revenues
	484.00	Interdepartmental sales - natural gas
	490.00	Sales of products extracted from natural gas
	491.00	Revenues from natural gas processed by others
	492.00	Incidental gasoline and oil sales
	493.00	Rent from gas property
	494.00	Interdepartmental rents (gas)
	495.00	Other gas revenues

Class A and Class B Electric respondents report the detail for Accounts 451.00 and 454.00 through 456.00.

Class A and Class B Natural Gas respondents report the detail for Accounts 484.00 and 490.00 through 495.00.

C. Respondents shall report the information for each account as specified in Part III, Detailed Instructions. Not every data field is required for every account. The data fields for every account shall be reported annually.

III. DETAILED INSTRUCTIONS

Instructions, cross-referenced to the schedule layout by data field number, are given below for each account to be reported.

Accounts 451.00 & 456.00

Report particulars for miscellaneous revenue accounts.

Revenues of less than $10,000 may be grouped. For grouped items, enter the word "Other" in data field 2 with the number of items grouped, i.e., Other (12). Report data for the grouped items in data field 3.

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RIS	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0164	DETAILED ACCOUNT DATA - PART IV	2 of 4

Data Field Number	Instructions
1 (Key)	Account Number (N3.2): (ACCTNL)
2 (Key)	Description (A50): Describe each category of miscellaneous service or other revenue. Provide a separate caption for revenues from operation of fish and wildlife and recreation facilities (regardless of whether such facilities are operated by company or by contract concessionaries). Also list separately revenues realized through Research and Development ventures. (IDDESC)
3	Amount for Year (N9) DOL: State amount of revenue for year.
4	Name of Company (A35): State name of company or other organization from which revenue is derived. (IDNAME)
5	Associated Company Indicator (N1): If the company named in data field 4 is an associated company, enter "1"; if not, enter "0". (INYONO)

Accounts 454.00, 455.00, 493.00, & 494.00

Report information related to rent from property and interdepartmental rents.

Amounts under $10,000 may be grouped. For grouped items, enter the word "Other" in data field 2 with the number of items grouped, i.e., Other (12). Report data for the grouped items in data field 3.

Data Field Number	Instructions
1 (Key)	Account Number (N3.2): (ACCTNL)
2 (Key)	Description (A50): For Accounts 454.00 and 493.00, provide description of the related property. For Accounts 493.00 and 494.00, if the amount reported in data field 3 is derived from a manufactured gas property, indicate this by entering the words "Manufactured Gas" in this data field. (IDDESC)
3	Amount for Year (N9) DOL.
4	Name of Department/Company (A35): Enter name of lessee of department from which revenue is received. (IDNAME)
5	Associated Company Indicator (N1): If the company named in data field 4 above is an associated company, enter "1"; if not, enter "0". (INYONO)
6	Particulars (A60): If rents are included which were arrived at under an arrangement for apportioning expenses of a joint facility, whereby the amount included in this account represents profit or return on property, depreciation, and taxes,

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Data Field Number	Instructions
6 (cont'd)	give particulars and the basis of apportionment of such charges to the account shown in data field 1. (IDDESC)

Account 484.00

Natural Gas respondents only report information on interdepartmental sales.

Data Field Number	Instructions
1 (Key)	Account Number (N3.2): (ACCTNL)
2 (Key)	Description (A50): List the other utility department and basis of the charges. (IDDESC)
3	Amount for Year (N9) DOL.

Account 490.00

Natural Gas respondents only report particulars concerning sales of gasoline, butane, propane, and other products extracted from natural gas, including sales of any such products which may have been purchased from others for resale.

If the purchasers are numerous it is permissible to group the sales by kind of product. In that case, state in data field 2 the number of producers grouped. Show separately, however, sales to associated companies or to companies which were associated at the time the applicable sales contracts were made.

Data Field Number	Instructions
1 (Key)	Account Number (N3.2): (ACCTNL)
2 (Key)	Description (A50): State name of purchaser. (IDDESC)
3	Amount for Year (N9) DOL.
5	Associated Company Indicator (N1): If the company named in data field 2 above is an associated company, enter "1"; if not, enter "ø". (INYONO)
6	Particulars (A60): State name of product and the number of gallons sold. (IDDESC)

Account 491.00

Natural Gas respondents report particulars concerning transactions with others for removing products from natural gas of the respondent. The information called for in this schedule should also be provided in instances where gas of the repondent is processed by others and no revenue is received.

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Data Field Number	Instructions
1 (Key)	Account Number (N3.2): (ACCTNL)
2 (Key)	Description (A50): Provide description transaction. (IDDESC)
3	Amount for Year (N9) DOL.
4	Name of Department/Company (A35): State name of processor. (IDNAME)
6	Particulars (A60): Provide details in instances where no revenues have been received in the transaction. (IDDESC)

Accounts 492.00 & 495.00

Report particulars concerning revenues received from incidental gas and oil sales and from other gas revenues.

Data Field Number	Instructions
1 (Key)	Account Number (N3.2): (ACCTNL)
2 (Key)	Description (A50): Describe each source of revenue. List separately revenue realized through research and development ventures. (IDDESC)
3	Amount for Year (N9) DOL: State amount of revenue for year.
4	Name of Company (A35): State name of company or other organization from which revenue is derived. (IDNAME)
5	Associated Company Indicator (N1): If the company named in data field 4 above is an associated company, enter "1"; if not, enter "ø". (INYONO)

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R&S	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULES 0165 & 0166	MONTHLY STATEMENT OF ELECTRIC OPERATING REVENUE AND INCOME, PARTS I & II	1 of 4

I. DESCRIPTION

These schedules are used to collect details on selected monthly electric operating data for plant, revenues and expenses.

II. GENERAL INFORMATION

A. This schedule shall be submitted by Class A and Class B Electric respondents.

B. Respondents shall complete all data fields on these schedules monthly.

C. Report the information on these schedules by the Uniform System of Accounts and Supplemental Account numbers shown below:

Uniform System of Accounts	Supplemental Accounts	Description
		ELECTRIC PLANT/DIVIDENDS
	120.70	Electric utility plant - total
	120.80	Accumulated provision for depreciation and amortization of electric utility plant
	107.10	Construction work in progress - electric gross additions
	238.10	Dividends declared - preferred stock
	238.20	Dividends declared - common stock
	238.90	Total (Accounts 120.7-238.90 for edit purposes only)
		ELECTRIC EXPENSES AND INCOME
401.00		Operating expense - total
	401.10	Operation expense - salaries and wages
	401.20	Operation expense - fuel
	401.30	Operation expense - other
402.00		Maintenance expense - total
	402.10	Maintenance expense - salaries and wages
	402.20	Maintenance expense - other
403.00		Depreciation expense
	407.90	Amortization expense
408.10		Taxes other than income taxes, utility operating income
409.10		Income taxes, utility operating income - total
	409.18	Income taxes, utility operating income - Federal
	409.19	Income taxes, utility operating income - other
410.10		Provision for deferred income taxes, utility operating income
411.10		Provision for deferred income taxes - credit, utility operating income
411.40		Investment tax credit adjustments, utility operations
411.60		Gains from disposition of utility plant
411.70		Losses from disposition of utility plant

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R&S	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULES 0165 & 0166	MONTHLY STATEMENT OF ELECTRIC OPERATING REVENUE AND INCOME, PARTS I & II	2 of 4

Uniform System of Accounts	Supplemental Accounts	Description
413.00		Expenses of electric plant leased to others
	413.90	Total Electric Operating Expenses
414.00		Other utility operating income
	414.90	Net Utility Operating Income
	417.90	Nonutility Operating Income
418.10		Equity in earnings of subsidiary companies
419.00		Interest and dividend income
419.10		Allowance for funds used during construction
421.00		Miscellaneous nonoperating income
421.10		Gain on disposition of property
421.20		Loss on disposition of property
425.00		Miscellaneous amortization
	426.70	Miscellaneous income deductions
408.20		Taxes other than income taxes, other income and deductions
409.20		Income taxes, other income and deductions
410.20		Provision for deferred income taxes, other income and deductions
411.20		Provision for deferred income taxes - credit, other income and deductions
411.50		Investment tax credit adjustments, nonutility operations
420.00		Investment tax credits
	426.90	Net Other Income and Deductions
427.00		Interest on long-term debt
428.00		Amortization of debt discount and expense
428.10		Amortization of loss on reacquired debt
429.00		Amortization of premium on debt (credit)
	429.10	Amortization of gain on reaquired debt - (credit
430.00		Interest on debt to associated companies
431.00		Other interest expense
	431.90	Total Interest Charges
	432.90	Income Before Extraordinary Items
434.00		Extraordinary income
435.00		Extraordinary deductions
409.30		Income taxes, extraordinary items
433.00		Balance transferred to net income
440.00		Residential sales
	442.10	Commercial and industrial sales - commercial
	442.20	Commercial and industrial sales - industrial
444.00		Public street and highway lighting
445.00		Other sales to public authorities
446.00		Sales to railroads and railways
447.00		Sales for resale
448.00		Interdepartmental sales
	449.90	Total Sales of Electricity
450.00		Forfeited discounts
451.00		Miscellaneous service revenues

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Uniform System of Accounts	Supplemental Accounts	Description
453.00		Sales of water and water power
454.00		Rent from electric property
455.00		Interdepartmental rents
456.00		Other electric revenues
	457.90	Total Other Operating Revenues
400.00		Total Electric Operating Revenues
412.00		Revenues from gas plant leases to others

D. Where a company has changed its accounting policy and begins to recognize unbilled revenues, the initial amount recorded and reported should be included in Account 434.00, Extraordinary Items, with the tax effect in Account 409.30, Income Taxes, Extraordinary Items, when the amounts are significant. Thereafter, the amounts relating to unbilled revenues should be reported in the class of sales giving rise to unbilled revenues (Accounts 440.00 to 448.00). If the amounts are not significant, report the amounts in the appropriate operating revenues accounts (Accounts 440.00 to 448.00). Do not report unbilled revenues as a separate line item.

E. Report residential space heating amounts in Account 440.00.

F. Smaller commercial sales should be included in Account 442.10. Large or industrial sales should be included in Account 442.00.

G. Payments for lease obligations included in the 500.00 and 900.00 series of accounts should be included in Account 401.30.

H. Salaries and wages charged to electric operation expense (Account 401.10) and maintenance expense (Account 402.10) should include only amounts charged to electric operation and maintenance expense accounts, including O & M clearing accounts. Total company salaries and wages should not be reported. Electric operations and maintenance salaries and wages may be estimated if actual amounts are not available.

I. Include steam purchase expense relating to utility operations in Account 401.30.

J. Fuel expense reported in Account 401.20 should include only amounts actually charged to operations during the reporting period which were recorded in primary Accounts 501.00, 518.00 and 547.00 for the production of energy during the month.

K. Report in Accounts 238.10 and 238.20 only the amounts for dividends actually declared during the month, exclusive of dividends paid.

L. Account Definitions:

107.10 Construction Work in Progress, Gross Additions - The total expenditures (both direct and indirect) charged for the month to Account 107.00, Construction Work in Progress. Do not include credits for transfer of completed construction or abandoned projects.

120.70 Electric Utility Plant - Sum of Account 101.00-107.00, 114.00, 116.00 and 120.10-120.40.

120.80 Accumulated Provision for Depreciation and Amortization - Sum of Accounts 108.00, 111.00, 115.00 and 120.50.

401.20 Operation Expense - Fuel - Sum of amounts recorded in Accounts 501.00, 518.00 and 547.00.

401.00 Operation Expense - Equals the sum of Accounts 401.10, 401.20 and 401.30.

407.90 Amortization Expense - Sum of Accounts 404.00, 405.00, 406.00 and 407.00

426.70 Miscellaneous Income Deductions - Sum of Accounts 426.10 through 426.50.

457.90 Total Other Operating Revenues - Sum of Accounts 450.00 through 456.00.

M. Notes to financial data should be reported on Schedule 0215.

N. Accounts 401.00 through 411.90 pertain only to electric department operations. If a respondent has more than one utility department, include the net of revenues and expenses applicable to the other departments in Account 414.00.

III. DETAILED INSTRUCTIONS

The following data field-by-data field instructions are cross-referenced to the corresponding schedule layout by data field number:

Data Field Number	Instructions
1 (Key)	Month/Year (N4): Enter the month and year, in the format MMYY. (TMMAYR)
2 (Key)	Account Number (N3.2): This is a preprinted data field, see General Information, II-C above. (ACCTML)
3	Amount (N9) DOL.
4	Sales (N9.3) MWH: Report sales of electric included in Accounts 440.00 through 448.00.
5	Customers (N7) NO: Report number of customers related to sales of electric included in Accounts 440.00 through 448.00.

RIS	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0169	PROFESSIONAL AND OTHER CONSULTATIVE SERVICES	1 of 3

I. DESCRIPTION

This schedule is used to collect details on all charges made during the year included in any account (including plant accounts) for outside consultative and other professional services, such as services concerning rate, management, construction, engineering, research, financial, valuation, legal, accounting, purchasing, advertising, labor relations, and public relations, rendered the respondent under written or oral arrangement.

II. GENERAL INFORMATION

A. This schedule shall be submitted by Class A and Class B Natural Gas and Electric respondents.

B. Respondents shall complete all data fields on this schedule annually.

C. Each logical entry has two parts. In data fields 1-10, report information on services performed. In data fields 11-13, show each account charged for that service with the associated amount.

D. For aggregate payments (other than for employee services or medical and personnel related services) amounting to $5,000 for Class B and $10,000 for Class A companies, complete data fields 1-6 and 10, with data fields 11-13 as needed. These payments should include legislative services payments except those which are to be reported in Account 426.40, Expenditures for Certain Civic, Political and Related Activities. For aggregate payments to any one individual, group or partnership, by Class A companies in the amount $600 or greater but less than $10,000, and aggregate payment by Class B companies in the amount $600 or greater but less than $5,000, complete data fields 1, 2, 4 and 10.

E. For any services which are under a long-term contract, complete data fields 7 and 8, and, if applicable, data field 9.

F. The respondent shall report professional and consultative services charged to any account of the Uniform System of Accounts. Do not report in data field 11 any control accounts (i.e., 401.00, Operation Expense) nor any respondent developed subaccount numbers. Data field 12 should be used to distinguish the department utilizing the service if the respondent has more than one utility department.

G. The respondent may be a member of a consolidated group which furnishes centralized professional services through a group service organization or it may receive professional services from other group memeber companies. In such instances, the respondent shall furnish complete details on the intercompany arrangements. For each type of service listed in data field 5, the respondent shall state briefly the basis for the charge (data field 6), the account(s) charged (data field 11) and the amount charged to each account (data field 13).

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RIS	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0169	PROFESSIONAL AND OTHER CONSULTATIVE SERVICES	2 of 3

H. Outside services should be reported in data field 2 using the following codes:

Code	Type of Service
01	Financial
02	Auditing
03	Accounting
04	Purchasing
05	Rates
06	Management
07	Construction
08	Engineering
09	Research
10	Environmental
11	Valuation
12	Legal
13	Advertising
14	Labor Relations
15	Public Relations
16	Legislation
17	Fuel Supply
99	Other

III. DETAILED INSTRUCTIONS

The following data field-by-data field instructions are cross-referenced to the corresponding schedule layout by data field number:

Data Field Number	Instructions
1 (Key)	Name of Consultant (A35): (IDNAME)
2	Type of Service (N2): Enter the code for the type of consultant service, from General Information II-H. (TYCNSV)
3	Description of Service (A40): Provide other description of service including case number or project name. (IDDESC)
4	Associated Company Indicator (N1): If consultant is an associated company, enter "1"; if not, enter "0". (INYONO)
5	Address of Consultant (A22): Report the address (state and city) of the consultant. Enter the state abbreviation in the first two positions of the data field, from the Register of Data Standards, IDSTAT, followed by the city name (IDCITY).
6	Basis of Charges (A50): Examples are: Payroll plus overhead plus expenses, hourly rate plus expenses, fixed fee plus expenses. (IDDESC)
7	Contract Start Date (N6): Enter the date, in the format MMDDYY. (TNDATE)

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RIS	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0169	PROFESSIONAL AND OTHER CONSULTATIVE SERVICES	3 of 3

Data Field Number	Instructions
8	Contract Termination Date (N6): Enter the date, in the format MMDDYY. (TMDATE)
9	Date of Commission Authorization (N6): Enter the date, in the format MMDDYY. (TMDATE)
10	Consultant's Total Charge for Year (N8) DOL.
11 (Key)	Account Charged (N3.2): (ACCTML)
12 (Key)	Department Using Consultant (A3): This data field should be completed by respondents with more than one utility department. If the account charged is common to two or more departments or all departments, enter COM. Enter one of the department abbreviations from the following list: (TYUTIL) ELC = Electric GAS = Natural Gas OTH = Other COM = Common
13	Amount Charged (N8) DOL.

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RIS	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0170	LEASE RENTAL CHARGES - GENERAL DATA	1 of 2

I. DESCRIPTION

This schedule is used to collect detailed information on properties leased by the respondent.

II. GENERAL INFORMATION

A. This schedule shall be submitted by Class A and Class B Natural Gas and Electric respondents.

B. Respondents shall complete all data fields on this schedule in their first submission. On subsequent submissions, respondents shall submit only appropriate identification (key data fields) and changed values, additions and deletions.

C. Report information called for where lease annual charges are $250,000 or more. Leases of construction equipment used in connection with work in progress or continuous, master or open-end leases for general plant, EDP or office equipment or other property short-lived and replaced under terms of the lease or for pole rentals, are not required to be reported on this schedule, unless lessee has the option to purchase the property.

D. Lease identifications (beginning with Ø1) are assigned by the respondent when the lease is first reported. The same value must be used for reporting in subsequent years. This value, which is reported in data field 1 of this schedule, must be identical to that reported in data field 1 of Schedule 0171.

III. DETAILED INSTRUCTIONS

The following data field-by-data field instructions are cross-referenced to the corresponding schedule layout by data field number:

Data Field Number	Instructions
1 (Key)	Lease ID (N2): Assign a unique, sequential number to identify the lease for which data is to be given in data fields 2-14 below. (NRCADL)
2 (Key)	Description of Property (A70): Include the type, size, quantity and estimated useful life of property leased. (IDDESC)
3	Name of Lessor (A35): (IDNAME)
4	Option to Purchase Indicator (N1): If lessee has an option to purchase, enter "1"; if not, enter "Ø". (INYONO)
5	Particulars - Option to Purchase (A45): If lessee has an option to purchase, state the dates, the basis of determining the purchase price and other particulars. (IDDESC)
6	Lease Start Date (N6): Enter the date, in the format MMDDYY. (TMDATE)

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RIS	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0170	LEASE RENTAL CHARGES - GENERAL DATA	2 of 2

Data Field Number	Instructions
7	Lease End Date (N6): Enter the date, in the format MMDDYY. (TMDATE)
8	Lease Cancellable Indicator (N1): If lease is cancellable by either party, enter "1"; if not, enter "Ø". (INYONO)
9	Conditions Under Which Lease is Cancellable (A60): State the conditions under which the lease agreement may be cancelled by either party. (IDDESC)
10	Sale/Leaseback Indicator (N1): If lease is related to a sale and leaseback arrangement, enter "1"; if not, enter "Ø". (INYONO)
11	Accounting Treatment (A60): Describe accounting treatment of lease payments (levelized charges to expense or other treatment). (IDDESC)
12	Lease Rental Tax Treatment (A60): State whether the lease is treated as an item of capital or expense for Federal income tax purposes. (IDDESC)
13	Responsibilities of Respondent (A60): State responsibilities of respondent for payment of operation, maintenance, taxes, insurance or other expense associated with the property. (IDDESC)
14	Apportionment of Charges (A60): State the nature and basis for apportioning any charges between the lessor and lessee. (IDDESC)

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DETAILED INSTRUCTIONS: SCHEDULE 0171 — LEASE RENTALS CHARGED — 1 of 3

I. DESCRIPTION

This schedule is used to collect details on the accounting for payments made to third parties in connection with lease agreements.

II. GENERAL INFORMATION

A. This schedule shall be submitted by Class A and Class B Natural Gas and Electric respondents. Natural Gas respondents furnish data for gas departments only. Electric respondents furnish data for the electric departments only.

B. Respondents shall complete all specified data fields on this schedule annually.

C. For purposes of this schedule a "lease" is defined as a contract or other agreement by which one party (lessor) conveys an intangible right to land or other tangible property and equipment to another (lessor) for a specified period of one year or more for rent.

D. For leases with annual charges of $25,000 or more, but less than $250,000, complete data fields 1, 2, 3, 4, 16, 17 and 18.

E. For leases having annual charges of $250,000 or more, complete all data fields.

F. The annual charges referred to in General Information D and E include the basic lease payment and other payments to or in behalf of the lessor such as taxes, depreciation, assumed interest or dividends on the lessor's securities, cost of property replacements and other expenditures with respect to leased property except the expenses of operating and maintaining such leased property.

G. Oil and gas leases and leases of construction equipment used in connection with construction work in progress are not required to be reported herein. For continuous master or open-end leases for general plant items, EDP or office equipment, automobile fleets that are short-lived and replaced under terms of the lease, the respondent shall report only the data called for in data fields 1, 2, 3, 4, 5, 16, 17 and 18 unless the lessee has the option to purchase the property.

H. Each logical entry has two parts. In data fields 1-15, report data concerning each individual lease. In data fields 16-18, show the distribution of the current year lease rental charges to the various accounts.

I. Lease identification (beginning with Ø1) are assigned by the respondent when the lease is first reported. The same value must be used for reporting in subsequent years. This value is reported in data field 1 of this schedule and must be identical to that reported in data field 1 of Schedule 0170.

III. DETAILED INSTRUCTIONS

The following data field-by-data field instructions are cross-referenced to the corresponding schedule layout by data field number:

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REGULATORY INFORMATION SYSTEM

DETAILED INSTRUCTIONS: SCHEDULE 0171 — LEASE RENTALS CHARGED ANNUAL DATA — 2 of 3

Data Field Number	Instructions
1 (Key)	Lease ID (N2): Assign a unique, sequential number to identify the lease for which data is to be given in data fields 2-18 below. (NRCADL)
2 (Key)	Description of Property (A70): The entry in this data field should duplicate the entry in data field 1 of Schedule 0170. (IDDESC)
3 (Key)	Plant Function (N2): Enter one of the following codes: (IDPLFN) Code — Type 01 = Production Plant 02 = Storage Plant 03 = Transmission Plant 04 = Distribution Plant 05 = General Plant 06 = Research and Development 07 = Nuclear Fuel 08 = Gathering Plant 99 = Other Items
4	Name of Lessor (A35): (IDNAME)
5	Associated Company Indicator (N1): If lessor is an associated company, enter "1"; if not, enter "Ø". (INYONO)
6	Current Lease Beginning Date (N6): Enter the date, in the format MMDDYY. (TMDATE)
7	Current Lease Ending Date (N6): Enter the date, in the format MMDDYY. (TMDATE)
8	Primary/Renewal Indicator (N1): If lea e is in its primary term, enter "1"; if it is in a renewal term, enter "2". (IMETOR)
9	Original Cost/Fair Market Beginning Value of Property (N9) DOL: Report, as of the date of the current lease term, the original cost of the property leased, estimated if not known, or the fair market value of the property if greater than original cost
10	Type Expense Paid by Lessee (A45): Enter a brief description of type expenses paid by lessee (See General Information, II-F) (IDDESC)
11	Amount of Accumulated Rent - Lessor (N8) DOL: Enter the accumulated amount of rents paid to the lessor during the current term of the lease.

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R S	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0171	LEASE RENTALS CHARGED	3 of 3

Data Field Number	Instructions
12	Amount of Accumulated Rent - Other (N8) DOL: Enter the accumulated amount of expenses paid to third parties on behalf of the lessor, such as taxes, interest, insurance, etc.
13	Amount of Current Year's Rent - Lessor (N8) DOL: Enter the rental charges for the current year paid to the lessor.
14	Amount of Current Year's Rent - Other (N8) DOL: Enter the amount of expenses for the current year paid by the respondent related to the lease.
15	Remaining Annual Charges Under Lease (N9) DOL: Enter the total annual charges over the remaining life of the lease. Estimate if actual amounts are not known.
16 (Key)	Account Charged (N3.2): Enter the account(s) charged with the expenses for the year. (ACCTML)
17	Amount Charged (N8) DOL: Enter the amount charged related to the account listed in data field 16 above.
18	Department (A3): This data field should be completed by respondents with more than one utility department. Enter one of the department abbreviations from the following list: (TYUTIL) ELC = Electric GAS = Natural Gas OTH = Other COM = Common

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RIS	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0173	REGULATORY COMMISSION EXPENSE	1 of 2

I. DESCRIPTION

This schedule is used to collect particulars of regulatory commission expenses incurred during the current year or incurred in previous years, if being amortized, relating to formal cases before a regulatory body, or cases in which such a body was a party.

II. GENERAL INFORMATION

A. This schedule shall be submitted by Class A and Class B Natural Gas and Electric respondents.

B. Respondents shall complete all data fields on this schedule annually.

C. Each entry has two parts. In data fields 1-10, report details of the regulatory commission expense items and information on deferrals of such expenses. In data fields 11-13, report information on all expenses charged off during the year, including expenses incurred in the current year (and charged off directly) and amortization of previous deferrals.

D. Individual cases, whose total expenses (data field 6) are $5,000 or less, may be grouped. For these items enter "999" in data field 1, enter "999999999" in data field 2, enter "Grouped Items" in data field 3, and complete data fields 4-6 and 11-13.

III. DETAILED INSTRUCTIONS

The following data field-by-data field instructions are cross-referenced to the corresponding schedule layout by data field number:

Data Field Number	Instructions
1 (Key)	Commission Code (N3): Enter the three digit code, from the Register of Data Standards, IDCOMM.
2 (Key)	Docket or Case Number (A9): (IDDCKT)
3	Description of Case (A55): Enter a brief description of case, i.e., rate filing; security issue; certificate application; and grouped items. (IDDESC)
4	Expense Assessed by Regulatory Commission (N7) DOL.
5	Expenses of Utility (N7) DOL: Enter the expenses incurred by the respondent other than by assessment of a regulatory body.
6	Total Expense (N7) DOL: Enter the total expenses to date - sum of data fields 4 and 5.
7	Period of Amortization (A5): Enter the period of amortization for any expenses incurred which are being amortized, in the format YY-YY, i.e., 75-80. (IDDESC)

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DETAILED INSTRUCTIONS: SCHEDULE 0173	REGULATORY COMMISSION EXPENSE	2 of 2

Data Field Number	Instructions
8	Amount Deferred in Account 186.00 - Beginning of Year (N7) DOL.
9	Amount Deferred in Account 186.00 - End of Year (N7) DOL.
10	Amount Deferred to Account 186.00 During Year (N7) DOL.
11	Account Charged (N3.2): (ACCTML)
12	Department Charged (A3): This data field should be completed by respondents with more than one utility department. Enter one of the department abbreviations from the following list: (TYUTIL) ELC = Electric GAS = Natural Gas OTH = Other COM = Common
13	Expense Charged to Account (N7) DOL: Enter the expenses charged to the account specified in data field 11, above.

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RIS	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0174	PARTICULARS CONCERNING CERTAIN OTHER INCOME ACCOUNTS	1 of 2

I. DESCRIPTION

This schedule is used to collect detailed information supporting the accounting entries to certain other income and expense accounts of the Uniform System of Accounts.

II. GENERAL INFORMATION

A. This schedule shall be submitted by Class A and Class B Natural Gas and Electric respondents.

B. Respondents shall complete all data fields on this schedule annually.

C. The following accounts are to be reported on this schedule:

Uniform System of Accounts	Description
415.00	Revenues from merchandising, jobbing and contract work
416.00	Cost and expenses of merchandising, jobbing and contract work
417.00	Revenues from nonutility operations
417.10	Expenses of nonutility operations
418.00	Nonoperating rental income

D. Minor nonutility and nonoperating revenues under $25,000 may be grouped. For grouped items, enter the word "Other" in data field 2, i.e., Other (12). Report data for the grouped items in data fields 3-7.

III. DETAILED INSTRUCTIONS

The following data field-by-data field instructions are cross-referenced to the corresponding schedule layout by data field number:

Data Field Number	Instructions
1 (Key)	Account Number (N3.2): (ACCTNL)
2 (Key)	Description (A50): For Accounts 415.00 and 416.00, list the type activity, i.e., merchandising, appliances, jobbing and contract work, and provide a general description of the activity. For Accounts 417.00 and 417.10, describe each major nonutility operation. For respondents with more than one department, state the department associated with the activity. For Acccount 418.00, give a brief description of each major item miscellaneous property included in Account 121.00, Nonutility Property, which is not used in operations for which income is included in Account 417.00, but which is leased or rented to others. (IDDESC)
3	Revenues (N9) DOL.
4	Expenses - Operation (N9) DOL.

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RIS	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0174	PARTICULARS CONCERNING CERTAIN OTHER INCOME ACCOUNTS	2 of 2

Data Field Number	Instructions
5	Expenses - Maintenance (N9) DOL.
6	Expenses - Depreciation, Depletion and Amortization (N9) DOL.
7	Expenses - Other (N9) DOL.
8	Particulars (A60): For each item of property listed in data field 2 above, for Account 418.00, state the name of lessee, the effective date and expiration date of lease. (IDDESC)

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RIS	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0177	RESEARCH AND DEVELOPMENT ACTIVITIES	1 of 3

I. DESCRIPTION

This schedule is used to collect detailed information related to the accounting for technological research and development (R&D) projects initiated, continued or concluded during the year.

II. GENERAL INFORMATION

A. This schedule shall be submitted by Class A and Class B Natural Gas and Electric respondents.

B. Respondents shall complete all data fields on this schedule annually.

C. The following accounts from the Supplemental System of Accounts shall be reported on this schedule:

Research and Development Performed Internally - Electric

Supplemental Accounts	Description
630.00	Hydroelectric generation - recreation, fish and wildlife
631.00	Hydroelectric generation - other
632.00	Fossil-fuel steam generation
633.00	Internal combustion or gas turbine generation
634.00	Nuclear generation
635.00	Unconventional generation
636.00	Sitting and heat rejection generation
637.00	System planning, engineering and operation
638.00	Overhead transmission
639.00	Underground transmission
640.00	Distribution
641.00	Environment (other than equipment)
642.00	Other

Research and Development Performed Externally - Electric

Supplemental Accounts	Description
643.00	Research support to the Electric Research Council
644.00	Research support to the Electric Power Research Institute
645.00	Research support to Edison Electric Institute
646.00	Research support to nuclear power groups
647.00	Research support to others
648.00	Total electric research and development costs

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DETAILED INSTRUCTIONS: SCHEDULE 0177	RESEARCH AND DEVELOPMENT ACTIVITIES	2 of 3

Research and Development Performed Internally - Gas

Supplemental Accounts	Description
630.10	Pipeline design
630.20	Pipeline efficiency
631.10	Compressor station design
631.20	Compressor station efficiency
632.00	System planning, engineering and operation
633.00	Transmission control and dispatching
634.00	LNG storage and transportation
635.00	Underground storage
636.00	Other storage
637.00	New appliances and new uses
638.00	Gas exploration, drilling, production and recovery
639.00	Coal gasification
640.00	Synthetic gas
641.00	Environmental research
642.00	Other

Research and Development Performed Externally - Gas

Supplemental Accounts	Description
644.00	Research support to American Gas Association
645.00	Research support to others
648.00	Total gas research and development costs

D. For any research and development work carried on by the respondent in which there is a sharing of costs with others, list in data fields 1-6 only, the respondent's cost for the year.

E. Each logical entry has two parts. In data fields 1-4, report information on each research and development activity. In data fields 5-6, show each account number charged with expenses for the year with the associated amount. Example:

Account Number - 506.00 Amount - 350000

F. For Account 642.00 (Other), report separately only research and development projects over $5,000.

G. Unamortized Research and Development Costs - End of Year (data field 4) should show the balance in Account 188.00, Research and Development Expenditures, for each particular category at the end of the year.

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RIS	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0177	RESEARCH AND DEVELOPMENT ACTIVITIES	3 of 3

III. DETAILED INSTRUCTIONS

The following data field-by-data field instructions are cross-referenced to the corresponding schedule layout by data field number:

Data Field Number	Instructions
1 (Key)	Classification of Research and Development Activity (N3.2): Enter the Supplemental Account number listed under General Information II-C, which identifies the activity being described. (ACCTML)
2	Costs - Current Year (N8) DOL: Enter the cost incurred during the year, related to the project listed in data field 3 below.
3 (Key)	Description of Research and Development Activity (A130): Provide a concise description explaining the nature of a project classified as research and development. For research and development projects sponsored jointly with others, list the names of the other participating companies in this data field. (IDDESC)
4	Unamortized Research and Development Costs - End of Year (N8) DOL: Enter the accumulated unamortized balance at the end of year for research and development activities described in data field 3 above.
5 (Key)	Costs Charged Off, Account Number (N3.2): Enter the account number used to record project costs charged off during the current year. (ACCTML)
6	Cost Charged Off, Amount (N8) DOL: Enter the amount of charges related to the account listed in data field 5 above.

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RIS	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0179	FRANCHISE REQUIREMENTS (ACCOUNT 927.00)	1 of 2

I. DESCRIPTION

This schedule is used to collect data on expenses of franchise requirements included in Account 927.00, Franchise Requirements.

II. GENERAL INFORMATION

A. This schedule shall be submitted by Class A and Class B Natural Gas and Electric respondents.

B. Respondents shall complete all data fields on this schedule annually.

C. Natural Gas respondents with more than one utility department, furnish data for gas department only; electric respondents furnish data for the electric department only.

D. Report below, payments made to municipal or other governmental authorities, and the cost of electricity or gas, materials, supplies, and other items furnished such authorities during the year without reimbursement in compliance with franchise, ordinance, or similar requirements. Electric respondents must separately disclose any payments in the amount of $25,000 or more. Natural Gas respondents must separately disclose any payments in the amount of $10,000 or more. Payments less than the amounts specified may be grouped by listing the word "other" in data field 1 and completing data fields 3-6 and 8.

III. DETAILED INSTRUCTIONS

The following data field-by-data field instructions are cross-referenced to the corresponding schedule layout by data field number:

Data Field Number	Instructions
1 (Key)	Name of Municipal Authority (A35): (IDNAME)
2	Date of Franchise (N6): Enter the date, in the format MMDDYY. (TMDATE)
3	Cash Outlays (N7) DOL.
4	Gas Supplied Without Charge (N9.3) MMCF: Enter the gas supplied, in MMCF rounded to three decimal places at a uniform pressure base of 14.73 PSIA at 60° Fahrenheit.
5	Energy Supplied Without Charge (N5.3) MWH: Electric
6	Dollar Amount of Energy Supplied Without Charge (N7) DOL: Enter the dollar amount of energy (gas or electric) supplied without charge related to data fields 4 or 5 above.
7	Other Items Furnished Without Charge (N7) DOL: Enter the dollar amount of other items furnished in connection with the franchise.

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RIS	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0179	FRANCHISE REQUIREMENTS (ACCOUNT 927.00)	2 of 2

Data Field Number	Instructions
8	Amount Furnished to Municipal (N8) DOL: Enter the total of franchise requirements from data fields 3, 6, and 7 above.
9	Particulars of Items Furnished Without Charges (A50): State particulars for items listed in data field 7 above. (IDQESC)

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DETAILED INSTRUCTIONS: SCHEDULE 0187 | RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME | 1 of 2

I. DESCRIPTION

This schedule is used to collect data on the reconciliation of reported book net income for the year with taxable income used in computing Federal income tax accruals.

II. GENERAL INFORMATION

A. This schedule shall be submitted by Class A and Class B Natural Gas and Electric respondents.

B. Respondents shall complete all data fields on this schedule annually.

C. The first account to be reported shall be Account 433.00, Balance Transferred from Income.

D. Additionally, the following Supplemental Accounts are to be reported on this schedule.

Uniform System of Accounts	Supplemental Accounts	Description
	003.10	Taxable income not reported on books
	003.20	Deductions recorded on books not deducted for return
	003.30	Income recorded on books not included in return
	003.40	Deductions on return not charged against book income
	003.50	Federal Tax Net Income

Every reconciling item must be reported according to one of the four categories listed above (Accounts 003.10 through 003.40).

E. The reconciliation provided on this schedule should, as far as practicable, contain the respondent's best estimates for items that will be furnished on Schedule M-1 of the tax return for the year.

F. This schedule must be submitted even though the tax return has not yet been filed for the year. In instances where items or amounts reported on this schedule differ materially from that filed with the tax return, the respondent shall furnish revised information to the Commission. The schedule should be submitted even though there is no taxable income for the year.

G. For Account 003.50, data field 2 may be omitted.

H. Information on the computation of Federal income tax accruals should be reported on Schedule 0136.

III. DETAILED INSTRUCTIONS

The following data field-by-data field instructions are cross-referenced to the corresponding schedule layout by data field number:

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DETAILED INSTRUCTIONS: SCHEDULE 0187 | RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME | 2 of 2

Data Field Number	Instructions
1 (Key)	Account Number (N3.2): (ACCTNL)
2 (Key)	Description (A60): State the nature of each reconciling item. (IDDESC)
3	Amount for Year (N9) DOL.

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FEDERAL POWER COMMISSION
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DETAILED INSTRUCTIONS:
SCHEDULE 0213 ENVIRONMENTAL PROTECTION FACILITIES AND EXPENSES

I. DESCRIPTION

This schedule is used to collect detailed information on the balance of and additions to, retirements of and adjustments to, environmental facilities and expenses associated with such facilities and environmental programs.

II. GENERAL INFORMATION

A. This schedule shall be submitted by Class A and Class [illegible] Electric respondents.

B. Respondents shall complete all applicable data fields on this schedule annually.

C. For purposes of this schedule, environmental protection facilities shall be defined as any building, structure, equipment, facility or improvement designed and constructed solely for control, reduction, prevention or abatement of discharges or releases into the environment of gaseous, liquid or solid substances, heat, noise or for the control, reduction, prevention or abatement of any other adverse impact of an activity on the environment.

D. There shall be reported herein the difference in cost of facilities installed for environmental considerations over the cost of alternative facilities which would otherwise be used without environmental considerations. The basis for determining costs without environmental considerations will be the best engineering design achievable without environmental restrictions. It is not intended that special design studies be made for purposes of this response. The best engineering judgment shall suffice where direct comparisons are not available.

These differences in costs would include the costs or estimated costs of environmental protection facilities in service, constructed or modified in connection with the production, transmission and distribution of electrical energy and shall be reported herein for all such environmental facilities placed in service on or after January 1, 1969, so long as it is readily determinable that such facilities were constructed or modified for environmental rather than operational purposes. Similar expenditures for environmental plant included in construction work in progress shall also be reported herein. The cost of facilities may be estimated when the original cost is not available or facilities are jointly owned with another utility, provided the respondent explains the basis of such estimations.

Examples of these costs could include a portion of the costs of tall smokestacks, underground lines and landscaped substations.

E. The cost of facilities included herein shall include an estimated portion of the cost of plant that is or will be used to provide power to operate associated environmental protection facilities. These costs may be estimated on a percentage of plant basis.

F. Explanantions of estimating methods and basis used shall be reported in Schedule 0214, Environmental Protection Facilities and Expenses - Notes.

G. All plant costs shall be reported under the Supplemental Account classifications provided below and include, but are not limited to, the items listed hereunder:

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REGULATORY INFORMATION SYSTEM

DETAILED INSTRUCTIONS:
SCHEDULE 0213 ENVIRONMENTAL PROTECTION FACILITIES AND EXPENSES

Supplemental Accounts	Description
601.00	Air pollution control facilities: 1. Scrubbers, precipitators, tall smokestacks, etc. 2. Changes necessary to accommodate use of environmentally clean fuels such as low sulfur fuels including storage and handling equipment. 3. Monitoring equipment. 4. Other.
602.00	Water pollution control facilities: 1. Cooling towers, ponds, piping, pumps, etc. 2. Waste water treatment equipment. 3. Sanitary waste disposal equipment. 4. Oil interceptors. 5. Sediment control facilities. 6. Monitoring equipment. 7. Other.
603.00	Solid waste disposal costs: 1. Ash handling and disposal equipment. 2. Land. 3. Settling ponds. 4. Other.
604.00	Noise abatement equipment: 1. Structures. 2. Mufflers. 3. Sound proofing equipment. 4. Monitoring equipment. 5. Other.
605.00	Esthetic costs: 1. Architectural costs. 2. Towers. 3. Undergrounding lines. 4. Landscaping. 5. Other.
606.00	Additional plant capacity - environmental: Additional plant capacity necessary due to restricted output from existing facilities, or addition of pollution control facilities.
607.00	Miscellaneous environmental costs: 1. Preparation of environmental reports. 2. Fish and wildlife plants included in Accounts 330.00, 331.00, 332.00 and 335.00. 3. Parks and related facilities. 4. Other.

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Supplemental Accounts	Description
608.00	Construction work in progress - environmental facilities.
609.90	Total environmental facilties.

For Account 608.00, Construction Work in Progress - Environmental Facilities, report only data field 6 and 7.

H. The expenses shall be reported in data field 6 for each of the following classifications identified by Supplemental Account numbers:

Supplemental Accounts	Description
610.00	Depreciation - environmental.
611.00	Labor, maintenance, materials and supplies related to environmental facilities and programs.
612.10	Fuel related costs - operation of facilities.
612.30	Fuel related costs - flyash and sulfur sludge removal.
612.50	Fuel related costs - difference in cost of environmentally clean fuels: The difference in costs of environmentally clean fuels as opposed to the alternative fuels that would otherwise be used and are available for use.
613.00	Replacement power costs: The cost of replacement power, purchased or generated, to compensate for the deficiency in output from existing plants due to the addition of pollution control equipment, use of alternate environmentally preferable fuels or environmental regulations of governmental bodies. Replacement power purchased shall be priced at the average system price of purchased power if the actual cost of such replacement power is not know. Internally generated replacement power shall be priced at the system average cost of power generated if the actual cost of specific replacement generation is not known.
614.00	Taxes and fees - environmental: Ad valorem and other taxes assessed directly on or directly relatable to environmental facilties. This item shall also include licensing and similar fees on such facilites.
615.00	Administrative and general - environmental.
616.00	Other environmental expenses.
617.90	Total environmental expenses.

I. In those instances when costs are composed of both actual supportable costs and estimates of costs, specify in data field 7 the actual costs that are included in data field 6.

III. DETAILED INSTRUCTIONS

The following data field-by-data field instructions are cross-referenced to the corresponding schedule layout by data field number:

Data Field Number	Instructions
1 (Key)	Account Number (N3.2): This is a preprinted data field. Refer to the account numbers in General Information, II-F and II-H. (ACCTML)
2	Balance Beginning of Year (N10) DOL.
3 (Key)	Additions to Environmental Plant (N9) DOL: Enter the additions for the current year.
4	Retirements of Environmental Plant (N9) DOL: Enter the retirements during the current year.
5	Adjustments to Environmental Plant (N9) DOL: Enter the adjustments to amounts listed in data field 2 above.
6	Balance End of Year / Amount for the Year (N10) DOL.
7	Actual Cost (N10) DOL: Enter the actual costs of environmental facilities and actual expenses included in data field 6 above, when both actual and estimated costs are reported therein.

RIS	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0214	NOTES TO ENVIRONMENTAL PROTECTION FACILITIES AND EXPENSES	1 of 1

I. DESCRIPTION

This schedule is used to collect additional information related to environmental protection facilities and expenses.

II. GENERAL INFORMATION

A. This schedule shall be submitted by Class A and Class B Electric respondents.

B. Respondents shall complete all data fields on this schedule annually.

C. This schedule supports information included on Schedule 0213, Environmental Facilities and Expenses.

D. Furnish particulars for facilities concerning any basis of estimation of cost of facilities and also cost estimations based on a portion of plant basis. For expenses, indicate any basis or method used where allocations are necessary.

III. DETAILED INSTRUCTIONS

The following data field-by-data field instructions are cross-referenced to the corresponding schedule layouts by data field number:

Data Field Number	Instructions
1 (Key)	Type of Note (A60): Identify either "facilities" or "expenses". (IDDESC)
2	Note Number (N1): Use successive numbers to designate more than one occurrence of the type of note listed in data field 1 above. If only one occurrence is needed for a particular type note, enter "1". (NRCADL)
3	Entry Continuation Number (N1): Use successive numbers to designate continuation entries of textual information for a particular note. If only one textual entry is needed to report the required disclosure, enter "1" in this data field. (NRCADL)
4	Text of Note (A249): (IDDESC)

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R&S	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0215	MONTHLY NOTES TO FINANCIAL DATA	1 of 1

I. DESCRIPTION

This schedule is used to collect information deemed necessary for adequate disclosure to support the financial data presented to the Commission in the monthly filing, to include the following aspects:

A. Disclosure of accounting changes made during the month which had significant effect on the reported net income.

B. Disclosure of any important factor occurring during the month that may materially effect the comparability of the financial data.

II. GENERAL INFORMATION

A. This schedule shall be submitted by Class A and Class B Natural Gas and Electric respondents.

B. Respondents shall complete all data fields on this schedule monthly.

III. DETAILED INSTRUCTIONS

The following data field-by-data field instructions are cross-referenced to the corresponding schedule layout by data field number:

Data Field Number	Instructions
1 (Key)	Type of Note (A60): (IDDESC)
2	Note Number (N1): Use successive numbers to designate more than one occurrence of the type of note listed in data field 1 above. If only one occurrence is needed for a particular type note, enter "1". (NRCADL)
3	Entry Continuation Number (N1): Use successive numbers to designate continuation entries of textual information for a particular note. If only one textual entry is needed to report the required disclosure, enter "1" in this data field. (NRCADL)
4	Text of Note (A249): (IDDESC)

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R S	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0216-0238	FINANCIAL STATEMENTS - PART I (ELECTRIC CLASS A AND CLASS B)	1 of 11

I. DESCRIPTION

These twenty-five schedules are used to collect the end of year balance or the amount for the year for certain accounts of the Uniform Systems of Accounts and certain other financial data that has been categorized as Supplemental Accounts for the presentation of the four primary Financial Statements. (For a discussion of the relationship between the two systems of accounts see General Instructions for Corporate and Financial Schedules.) This schedule replaces several former schedules which reported similar information concerning:

- Comparative Balance Sheet - Statement A
- Statement of Income for the Year - Statement C
- Statement of Retained Earnings for the Year - Statement D
- Statement of Changes in Financial Position - Statement E

The account numbers to be used from the two systems of accounts are listed in General Information, II-D:

II. GENERAL INFORMATION

A. These schedules shall be submitted by Class A and Class B Electric respondents.

B. Respondents shall complete all data fields on these schedules annually for those items below applicable to their circumstances.

C. For those accounts which had activity during the year or had previously been reported with balances but for the present reporting period there is no balance, respondent shall report the account as a "zero" balance.

D. The data to be reported is structured upon the account groupings from the Uniform System of Accounts augmented by a system of supplemental accounts to intergrate related data. The schedules for the following statements have been preprinted with account numbers and descriptions to facilitate respondent reporting:

Schedule Number	Title	Source
0216 through 0222	Balance Sheet	Uniform System of Accounts/ Supplemental Accounts
0223 through 0234	Statement of Income for the Year	Uniform System of Accounts/ Supplemental Accounts
0235	Statement of Retained Earnings for the Year	Uniform System of Accounts/ Supplemental Accounts
0236 through 0238	Statement of Changes in Financial Position	Supplemental Accounts

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R S	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0216-0238	FINANCIAL STATEMENTS - PART I (ELECTRIC CLASS A AND CLASS B)	2 of 11

1. Balance Sheet: Respondent shall report the applicable amount identified by the appropriate 100 and 200 series accounts of the Uniform System of Accounts and Supplemental Accounts. Respondents with more than one department report in this statement the totals of utility plant by all departments, and on Schedule 0124, group 5, report separate details for utility plant by each department.

Uniform System of Accounts	Supplemental Accounts	Description	Details on Related Schedules
		ASSETS AND OTHER DEBITS - UTILITY PLANT	
101.00		Plant in service	0124, 0144
102.00		Plant purchased or sold	0124, 0146
103.00		Experimental plant unclassified	0124, 0147
104.00		Plant leased to others	0124, 0148
105.00		Plant held for future use	0124, 0149
106.00		Completed construction not classified	0124, 0145
107.00		Construction work in progress	0124, 0150
108.00		Accumulated provision for depreciation of utility plant	0124, 0152
111.00		Accumulated provision for amortization of utility plant	0124, 0152
114.00		Plant acquisition adjustments	0124, 0162
115.00		Accumulated provision for amortization of plant acquisition adjustments	0162
116.00		Other plant adjustments	0124, 0162
117.00		Gas stored underground - noncurrent	0127
120.10		Nuclear Fuel in process of refinement, conversion, enrichment and fabrication	0162
120.20		Nuclear fuel materials and assemblies - stock account	0162
120.30		Nuclear fuel assemblies in reactor	0162
120.40		Spent nuclear fuel	0162
120.50		Accumulated provision for amortization of nuclear fuel assemblies	0162
	120.90	Net Utility Plant	
		OTHER PROPERTY AND INVESTMENTS	
121.00		Nonutility property	0162
122.00		Accumulated provision for depreciation and amortization of nonutility property	0162
123.00		Investment in associated companies	0161

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DETAILED INSTRUCTIONS: SCHEDULE 0216-0238 — FINANCIAL STATEMENTS - PART I (ELECTRIC CLASS A AND CLASS B) — 3 of 11

Uniform System of Accounts	Supplemental Accounts	Description	Details on Related Schedules
123.10		Investment in subsidiary companies	0125,0161
124.00		Other investments	0125,0161
125.00		Sinking funds	
126.00		Depreciation fund	
127.00		Amortization fund - Federal	
128.00		Other special funds	
	129.90	Total Other Property and Investments	
		CURRENT AND ACCRUED ASSETS	
131.00		Cash	
132.00		Interest special deposits	
133.00		Dividend special deposits	
134.00		Other special deposits	
135.00		Working funds	
136.00		Temporary cash investments	0161
141.00		Notes receivable	
142.00		Customer accounts receivable	
143.00		Other accounts receivable	
144.00		Accumulated provision for uncollectible accounts - credit	0162
145.00		Notes receivable from associated companies	0161
146.00		Accounts receivable from associated companies	0161
151.00		Fuel stock	0128,0129
152.00		Fuel stock expenses undistributed	
153.00		Residuals	
154.00		Plant materials and operating supplies	0163
155.00		Merchandise	
156.00		Other materials and supplies	
157.00		Nuclear materials held for sale	0162
163.00		Stores expense undistributed	
164.10		Gas stored underground - current	0127
164.20		Liquefied natural gas stored	0127
165.00		Prepayments	
171.00		Interest and dividends receivable	
172.00		Rents receivable	
173.00		Accrued utility revenues	
174.00		Miscellaneous current and accrued assets	0163
	179.90	Total Current and Accrued Assets	
		DEFERRED DEBITS	
181.00		Unamortized debt expense	0161
182.00		Extraordinary property losses	0162
183.00		Preliminary survey and investigation charges	0162

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DETAILED INSTRUCTIONS: SCHEDULE 0216-0238 — FINANCIAL STATEMENTS - PART I (ELECTRIC CLASS A AND CLASS B) — 4 of 11

Uniform System of Accounts	Supplemental Accounts	Description	Details on Related Schedules
184.00		Clearing accounts	
185.00		Temporary facilities	
186.00		Miscellaneous deferred debits	0162
187.00		Deferred losses from disposition of utility plant	0161
188.00		Research and development expenditures	0177
189.00		Unamortized loss on reacquired debt	0161
190.00		Accumulated deferred income taxes	0136
	198.90	Total Deferred Debits	
	199.90	Total Assets and Other Debits	
		LIABILITIES AND OTHER CREDITS	
		PROPRIETARY CAPITAL	
201.00		Common stock issued	0132
202.00		Common stock subscribed	0163
203.00		Common stock liability for conversion	0163
204.00		Preferred stock issued	0132
205.00		Preferred stock subscribed	0163
206.00		Preferred stock liability for conversion	0163
207.00		Premium on capital stock	0163
208.00		Donations received from stockholders	0163
209.00		Reduction in par or stated value of capital stock	0162
210.00		Gain or resale or cancellation of reacquired capital stock	0162
211.00		Miscellaneous paid-in capital	0162
212.00		Installments received on capital stock	0163
213.00		Discount on capital stock	0162
214.00		Capital stock expense	0162
215.00		Appropriated retained earnings	0161
216.00		Unappropriated retained earnings	
216.10		Unappropriated undistributed subsidiary earnings	0162
217.00		Reacquired capital stock	0132
	219.90	Total Proprietary Capital	
		LONG TERM DEBT	
221.00		Bonds	0133
222.00		Reacquired bonds	0133
223.00		Advances from associated companies	0161
224.00		Other long-term debt	0161
225.00		Unamortized premium on long-term debt	0161
226.00		Unamortized discount on long-term debt - debit	0161
	229.90	Total Long-term Debt	

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REGULATORY INFORMATION SYSTEM

DETAILED INSTRUCTIONS: FINANCIAL STATEMENTS - PART I
SCHEDULE 0216-0238 (ELECTRIC CLASS A AND CLASS B)

Uniform System of Accounts	Supplemental Accounts	Description	Details on Related Schedules
		CURRENT AND ACCRUED LIABILITIES	
231.00		Notes payable	0134
232.00		Accounts payable	
233.00		Notes payable to associated companies	0161
234.00		Accounts payable to associated companies	0161
235.00		Customer deposits	0135
236.00		Taxes accrued	
237.00		Interest accrued	
238.00		Dividends declared	
239.00		Matured long-term debt	
240.00		Matured interest	
241.00		Tax collections payable	
242.00		Miscellaneous current and accrued liabilities	0163
	249.90	Total Current and Accrued Liabilities	
		DEFERRED CREDITS	
252.00		Customer advances for construction	0163
253.00		Other deferred credits	0162
255.00		Accumulated deferred investment tax credits	0162
256.00		Deferred gains from disposition of utility plant	0161
257.00		Unamortized gain on reacquired debt	0161
281.00		Accumulated deferred income taxes - Accelerated amortization property	0138,0139
282.00		Accumulated deferred income taxes - Other property	0138,0140
283.00		Accumulated deferred income taxes - Other	0138
	284.90	Total Deferred Credits	
		OPERATING RESERVES	
261.00		Property insurance reserve	0162
262.00		Injuries and damages reserve	0162
263.00		Pensions and benefits reserve	0162
264.00		Amortization reserve - Federal	0162
265.00		Miscellaneous operating reserves	0162
	269.90	Total Operating Reserves	
	299.90	Total Capital Liabilities and Other Credits	

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RIS FEDERAL POWER COMMISSION
REGULATORY INFORMATION SYSTEM

DETAILED INSTRUCTIONS: FINANCIAL STATEMENTS - PART I
SCHEDULE 0216-0238 (ELECTRIC CLASS A AND CLASS B)

2.a. Statement of Income for the Year: Respondents shall report the applicable amounts identified by the 400 series of accounts of Uniform System of Accounts and Supplemental Accounts. Respondents with more than one department shall report on schedule 0223-0224, the total operating expenses of all departments, and on schedules 0227-0234 (section 2.b, below) report separate details of operating expenses for each department.

Uniform System of Accounts	Supplemental Accounts	Description	Details on Related Schedules
		UTILITY OPERATING INCOME	
400.00		Operating revenues	
412.00		Revenues from plant leased to others	
401.00		Operation expense	
402.00		Maintenance expense	
403.00		Depreciation expense	
404.00		Amortization of limited-term plant	
405.00		Amortization of other plant	
406.00		Amortization of plant acquisition adjustments	
407.00		Amortization of property losses	
408.10		Taxes other than income taxes, utility operating income	
409.10		Income taxes, utility operating income	
410.10		Provisions for deferred income taxes, utility operating income	
411.10		Provision for deferred income taxes - credit, utility operating income	
411.40		Investment tax credit adjustments, utility operations	
411.50		Investment tax credit adjustments; non-utility operations	
411.60		Gains from disposition of utility plant	0161
411.70		Losses from disposition of utility plant	0161
413.00		Expenses of electric plant leased to others	0148
	413.90	Total Utility Operating Expense	
	414.90	Net Utility Operating Income	
		OTHER INCOME AND DEDUCTIONS - OTHER INCOME	
415.00		Revenues from merchandising, jobbing, and contract work	0174
416.00		Costs and expenses of merchandising, jobbing and contract work	0174
417.00		Revenues from nonutility operations	0174
417.10		Expenses of nonutility operations	0174
418.00		Nonoperating rental income	0174
418.10		Equity in earnings of subsidiary companies	0125
419.00		Interest and dividend income	0163
419.10		Allowance for funds used during construction	

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DETAILED INSTRUCTIONS: SCHEDULE 0216-0238	FINANCIAL STATEMENTS - PART I (ELECTRIC CLASS A AND CLASS B)	7 of 11

Uniform System of Accounts	Supplemental Accounts	Description	Details on Related Schedules
421.00		Miscellaneous nonoperating income	0163
421.10		Gain on disposition of property	0163
	421.90	Total Other Income	
		OTHER INCOME DEDUCTIONS	
421.20		Loss on disposition of property	0163
425.00		Miscellaneous amortization	0163
426.10		Donations	0163
426.20		Life insurance	0163
426.30		Penalties	0163
426.40		Expenditures for certain civic, political, and related activities	0163
426.50		Other deductions	0163
	426.70	Total Other Income Deductions	
		TAXES APPLICABLE TO OTHER INCOME AND DEDUCTIONS	
408.20		Taxes other than income taxes, other income and deductions	
409.20		Income taxes, other income and deductions	
410.20		Provision for deferred income taxes, other income and deductions	
411.20		Provisions for deferred income taxes - Credit, other income and deductions	
411.50		Investment tax credit adjustments, non-utility operations	
420.00		Investment tax credits	
	426.80	Total Taxes on Other Income and Deductions	
	426.90	Net Other Income and Deductions	
		INTEREST CHARGES	
427.00		Interest on long-term debt	
428.00		Amortization of debt discount and expense	
428.10		Amortization of loss on reacquired debt	
429.00		Amortization of premium on debt - Credit	
429.10		Amortization of gain on reacquired debt - Credit	
430.00		Interest on debt to associated companies	0163
431.00		Other interest expense	0163
	431.90	Total Interest Charges	
	432.90	Income Before Extraordinary Items	
		EXTRAORDINARY ITEMS	
434.00		Extraordinary income	0160
435.00		Extraordinary deductions	0160
	435.80	Net Extraordinary Items	
409.30		Income taxes, extraordinary items	0136
	435.90	Extraordinary Items After Taxes	
433.00		Balance transferred from income	

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R&S	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0216-0238	FINANCIAL STATEMENTS - PART I (ELECTRIC CLASS A AND CLASS B)	8 of 11

2.b. Statement of Income for the Year - Departmental: Respondents with more than one utility department in their internal organization are required to report the following income accounts on the basis of operating utility departments. Supplemental Account numbers will consist of a second decimal place after the appropriate Uniform System of Account numbers as follows: electric department - XXX.X1; gas department - XXX.X2; steam department - XXX.X4; other departments - XXX.X5. When the basic number from the Uniform System of Accounts is a whole integer (e.g., 400), the Supplemental Account number will add a zero in the first decimal place (e.g., 400-0) and then the department code (e.g., 400-01). This has been adopted to insure uniformity with those few accounts from the Uniform System of Accounts with a decimal place (e.g., 409.1).

Uniform System of Accounts	Supplemental Accounts	Description	Details on Related Schedules
400.00		Operating revenues	
401.00		Operating expenses	
402.00		Maintenance expense	
403.00		Depreciation expense	
404.00		Amortization of limited-term plant	
405.00		Amortization of other plant	
406.00		Amortization of plant acquisition adjustments	
407.00		Amortization of property losses	
408.10		Taxes other than income taxes, utility operating income	
409.10		Income taxes, utility operating income	
410.10		Provision for deferred income taxes, utility operating income	
411.10		Provision for deferred income taxes - credit, utility operating income	
411.40		Investment tax credit adjustment, utility operation	
411.60		Gains from disposition of utility plant	
411.70		Losses from disposition of utility plant	
	411.80	Total Utility Operating Expenses	
	411.90	Net Utility Operating Income	

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3. Statement of Retained Earnings for the Year: Respondents shall report the applicable amounts identified by the appropriate accounts of the Uniform System of Accounts and Supplemental Accounts:

Uniform System of Accounts	Supplemental Accounts	Description	Details on Related Schedules
	216.30	Unappropriate retained earnings - Balance Beginning of Year	0162
	439.10	Adjustments to retained earnings - credit	0162
	439.20	Adjustments to retained earnings - debit	
		Balance transferred from net income	0163
433.00		Appropriations of retained earnings	0162
436.00		Dividends declared - preferred stock	0162
437.00		Dividends declared - common stock	0162
438.00	216.20	Transfers from Account 216.1, Unappropriated Undistributed Subsidiary Earnings	
216.00		Unappropriated retained earnings - end of year	0161
		Appropriated retained earnings	
215.00	216.90	Total Retained Earnings	

4. Statement of Changes in Financial Position: Respondents shall report the applicable amounts identified by the appropriate Supplemental Accounts:

Uniform System of Accounts	Supplemental Accounts	Description	Details on Related Schedules
		SOURCE OF FUNDS	
		FUNDS FROM OPERATIONS	
	010.00	Net income	
	010.10	Principal non-cash charges (credits) to income	
	010.20	Depreciation and depletion	
	010.30	Amortization of utility plant	
	010.40	Provision for deferred or future income taxes (net)	
	010.50	Investment tax credit adjustments	
	010.60	Allowance for funds used during construction	
	010.70	Increase in undistributed subsidiary earnings	

Uniform System of Accounts	Supplemental Accounts	Description	Details on Related Schedules
	010.80	Other (net)	
	010.90	Total Funds from Operations	
		FUNDS FROM OUTSIDE SOURCES	
	011.00	Long-term debt	
	011.10	Preferred stock	
	011.20	Common stock	
	011.30	Pollution control bonds	
	011.40	Net increase in short-term debt	
	011.50	Other (net)	
	011.60	Total Funds from Outside Sources	
		OTHER SOURCES	
	011.70	Sale of non-current assets - Investments	
	011.80	Sale of non-current assets - Fixed assets	
	011.90	Sale of non-current assets - Other	
	012.00	Contributions from associated and subsidiary companies	
	012.10	Decrease in working capital	
	012.20	Decrease in deferred debits	
	012.30	Other (net)	
	012.40	Total Sources of Funds	
		APPLICATION OF FUNDS	
		CONSTRUCTION AND PLANT EXPENDITURES (including land)	
	012.50	Gross additions to utility plant	
	012.60	Gross additions to nonutility plant	
	012.70	Other plant expenditures	
	012.80	Total Application to Construction and Plant	
	012.90	Dividends on preferred stock	
	013.00	Dividends on common stock	
		FUNDS FOR RETIREMENT OF SECURITIES AND DEBT	
	013.10	Long-term debt	
	013.20	Preferred stock	
	013.30	Redemption of capital stock	

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DETAILED INSTRUCTIONS: SCHEDULE 0216-0238	FINANCIAL STATEMENTS - PART I (ELECTRIC CLASS A AND CLASS B)	11 of 11

Uniform System of Accounts	Supplemental Accounts	Description	Details on Related Schedules
	013.40	Net decrease in short-term debt	
	013.50	Other debt-net	
	013.60	Total Funds for Retirement of Securities and Debt	
		OTHER APPLICATIONS	
	013.70	Purchase of non-current assets - investment	
	013.80	Purchase of non-current assets - fixed assets	
	013.90	Purchase of non-current assets - other	
	014.00	Investments in and advances to associated and subsidiary companies	
	014.10	Increase in working capital	
	014.20	Increase in deferred debits	
	014.30	Other (net)	
	014.40	Total Applications of Funds	

III. DETAILED INSTRUCTIONS

The following data field-by-data field instructions are cross-referenced to the corresponding schedule layout by data field number:

Data Field Number	Instructions
1 (Key)	Account Number (N3.2): This is a preprinted data field. Refer to General Information II-D (ACCTML)
2	Account Title (A55): This is a preprinted data field. Refer to General Information II-D (ACCTML)
3	Amount (N10) DOL.

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FEDERAL POWER COMMISSION
REGULATORY INFORMATION SYSTEM

DETAILED INSTRUCTIONS:
SCHEDULE 0239 OPERATING STATISTICAL DATA

I. DESCRIPTION

This schedule is used to collect information on the physical quantities of electric plant, the electric energy account ans sale of firm electric power for resale.

II. GENERAL INSTRUCTIONS

A. This schedule will be submitted by all Class A and Class B respondents.

B. Respondents shall complete all data fields on this schedule annually.

C. Data is to be reported on a total by company entering data applicable on a company wide basis. Essentially the data reported on this schedule will be used for statistical publication purposes. The data is grouped by the following categories:

Data Field	Description	Detailed on Related Schedules 1/
1 thru 7	Sale for Resale	0709
	Physical Quantities:	
8 thru 10	Generation	0604-0605, 0607, 0612-0615, 0637-0642
11 thru 14	Transmission	0663, 0667-0668
15 thru 18	Distribution	0664, 0667-0668
19 thru 31	Electric Energy Account	

1/ These schedules are included in FPC Form No. 156, 157 and 158 as explained in Level II, General Subject Instructions for Electric Utility/Industrial/Licensee Schedules.

III. DETAILED INSTRUCTIONS

The following data field-by-field instructions are cross-referenced to the corresponding schedule layout by data field numbers:

Data Field Number	Instructions
1 (Key)	Type of Sales (N2): Enter one of the following codes to identify the type of sales: 01 - Total requirements firm power customers 02 - Partial requirements firm power customers
2 (Key)	Classification of Sales (N2): Enter one of the following codes defining the classification of the sales 01 - Associated utilities 02 - Non-associated utilities 03 - Municipals and other public authorities 04 - Cooperatives

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FEDERAL POWER COMMISSION
REGULATORY INFORMATION SYSTEM

DETAILED INSTRUCTIONS:
SCHEDULE 0239 OPERATING STATISTICAL DATA

Data Field Number	Instructions
3	Number of Customers (N2): Enter the total number of customers for each of the classifications listed in data field 2, above.
4	Megawatt-Hours Sales (N10) MWH: Enter the total amount of energy billed for each of the classifications listed in data field 2, above.
5	KWH (cents) - High (N2.3) CTS: Enter the highest revenue per kilowatt-hour for each entry in data field 2, above.
6	KWH (cents) - Low (N2.3) CTS: Enter the lowest revenue per kilowatt-hour for each entry in data field 2, above.
7	KWH (cents) - Weighted Average (N2.3) CTS: Enter the weighted-average revenue per kilowatt-hour for each entry in data field 2, above.
8 (Key)	Generation Type (N2): Enter one of the following codes defining the generating facilities classified by type and capacity for plant in service at end of year: 01 - Steam Generating Stations 0 to 10,000 KW 02 - Steam Generating Stations 10,001 to 25,000 KW 03 - Steam Generating Stations 25,001 to 60,000 KW 04 - Steam Generating Stations 60,001 to 100,000 KW 05 - Steam Generating Stations 100,001 to 200,000 KW 06 - Steam Generating Stations 200,001 to 300,000 KW 07 - Steam Generating Stations 300,001 to 400,000 KW 08 - Steam Generating Stations 400,001 to 500,000 KW 09 - Steam Generating Stations 500,001 to 750,000 KW 10 - Steam Generating Stations 750,001 to 1,000,000KW 11 - Steam Generating Stations over 1,000,000 KW 12 - Nuclear Plants 13 - Hydraulic Plants 0 to 5,000 KW 14 - Hydraulic Plants 5,001 to 10,000 KW 15 - Hydraulic Plants 10,001 to 25,000 KW 16 - Hydraulic Plants 25,001 to 40,000 KW 17 - Hydraulic Plants 40,001 to 60,000 KW 18 - Hydraulic Plants 60,001 to 100,000 KW 19 - Hydraulic Plants over 100,000 KW

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FEDERAL POWER COMMISSION
REGULATORY INFORMATION SYSTEM

DETAILED INSTRUCTIONS:
SCHEDULE 0239 — OPERATING STATISTICAL DATA — 3 of 5

Data Field Number	Instructions
8 (Key) Cont'd.	20 - Internal Combustion Engines 0 to 1,000 KW 21 - Internal Combustion Engines 1,001 to 2,000 KW 22 - Internal Combustion Engines 2,001 to 5,000 KW 23 - Internal Combustion Engines over 5,000 KW 24 - Gas Turbine Plants 0 to 10,000 KW 25 - Gas Turbine Plants 10,000 to 50,000 KW 26 - Gas Turbine Plants over 50,000 KW 27 - Combined Cycle Plants
9	Capacity (N10) KW: Enter the total capacity for each entry in data field 8, above.
10	Number of Plants (N2): Enter the total number of plants included in each classification entered in data field 8, above.
11 (Key)	Transmission Systems (N2): Enter one of the following codes defining the appropriate classification of transmission systems: Overhead Lines - Structure Miles 01 - Less than 22,000 Volts 02 - 22,000 to 30,000 Volts 03 - 31,000 to 40,000 Volts 04 - 41,000 to 50,000 Volts 05 - 51,000 to 70,000 Volts 06 - 71,000 to 131,000 Volts 07 - 132,000 to 143,000 Volts 08 - 144,000 to 188,000 Volts 09 - 189,000 to 253,000 Volts 10 - 254,000 to 400,000 Volts 11 - 401,000 to 600,000 Volts 12 - 601,000 to 850,000 Volts Overhead Lines - Circuit Miles 13 - 132,000 to 143,000 Volts 14 - 144,000 to 188,000 Volts 15 - 189,000 to 253,000 Volts 16 - 254,000 to 400,000 Volts 17 - 401,000 to 600,000 Volts 18 - 601,000 to 850,000 Volts Underground and Submarine Lines - Circuit Miles 19 - Total underground and submarine lines

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FEDERAL POWER COMMISSION
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DETAILED INSTRUCTIONS:
SCHEDULE 0239 — OPERATING STATISTICAL DATA — 4 of 5

Data Field Number	Instruction
12	Structure Miles (N5): Enter the total structure miles for each of the classifications of 01 thru 12 entered in data field 11, above.
13	Circuit Miles (N5): Enter the total curcuit miles for each of the classifications of 13 thru 19 entered in data field 11, above.
14 (Key)	Transmission Substations - Transformers Capacity (N10) KVA: Enter the total capacity of transmission substations in service at end of year.
15 (Key)	Distribution Substations - Transformers Capacity (N10) KVA: Enter the total capacity of distribution substations in service at end of year.
16	Distribution - Number of Line Transformers (N9): Enter the total number of distribution line transformers at end of year.
17	Distribution - Capacity of Line Transformers (N10) KVA: Enter the total capacity of line transformers at end of year.
18	Distribution - Number of Meters (N9): Enter the total number of distribution watt-hour meters. Watt hour demand distribution meters should be included, but external demand meters should not be included.
19 (Key)	Generating Type (N2): Enter one of the following codes defining the classification of generation type source of energy: 01 - Steam 02 - Nuclear 03 - Hydro-conventional 04 - Hydro-pumped storage 05 - Other

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R S	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0239	OPERATING STATISTICAL DATA	5 of 5

Data Field Number	Instructions
20	Generation Megawatt-Hours (N8.2) MWH: Enter the total megawatt-hours generated for each classificatio entered in data field 19, above.
21	Energy Used for Pumping (N8.2) MWH: Enter the total megawatt-hours of energy used for pumping.
22	Purchased Energy (N8.2) MWH: Enter the total megawatt-hours of energy purchased.
23	Interchanges - In (N8.2) MWH: Enter the gross megawatt-hours of energy interchanges received during the year.
24	Interchanges - Out (N8.2) MWH: Enter the gross megawatt-hours of energy interchanges delivered during the year.
25	Wheeling - Received (N8.2) MWH: Enter the total energy received for transmission for/by others (wheeling) during hte year.
26	Wheeling - Delivered (N8.2) MWH: Enter the total energy delivered for transmission for/by others (wheeling) during the year.
27	Sales to Ultimate Consumers (N8.2) MWH: Enter the total energy disposition by sales to ultimate consumers (including interdepartmental sales) for the year.
28	Sales for Resale (N8.2) MWH: Enter the total energy disposition by sales for resale during the year.
29	Energy Furnished Without Charge (N8.2) MWH: Enter the total energy furnished without charge during the year.
30	Energy Used by Company (N8.2) MWH: Enter the total energy used by the company (excluding station use) during the year.
31	Energy Losses (N8.2) MWH: Enter the total energy losses for the year.

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R S	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0695	SALES OF ELECTRICITY BY RATE SCHEDULES	1 of 1

I. DESCRIPTION

This schedule is used to collect data on KWH sold, revenue, average number of customers, average KWH per customer, and average revenue per KWH.

II. GENERAL INFORMATION

A. This schedule will be submitted by all Class A and Class B Electric respondents.

B. Respondents shall complete all data fields on this schedule annually.

C. The average number of customers should be the number of bills rendered during the year divided by the number of billing periods during the year (12, if all billings are made monthly).

III. DETAILED INSTRUCTIONS

The following data field-by-data field instructions are cross-referenced to the corresponding schedule layout by the data field number:

Data Field Number	Instructions
1 (Key)	System Code (N6): Enter the code, from the Register of Data Standards, IDSYST.
2 (Key)	Account Number (N3.2): Account number for rate schedule. from the Register of Data Standards, ACCTNL.
3	Rate Schedule ID (A11): Enter rate schedule number for reported sales. (IDRATE)
4	Title (A15): Enter title of rate schedule. (IDRATE)
5	Amount KWH (N12) KWH: Enter the total KWH sold under rate schedule reported.
6	Revenue (N10) CDOL: Report total revenue (in 100 dollars) from sales under rate schedule reported.
7	Number of Customers (N8) NO: Average number of customers, calculated as specified in Part II. C. of these instructions.
8	KWH Per Customer (N6) KWH: Average KWH per customer under this rate schedule.
9	Revenue Per KWH (N5.2) DOL: Revenue per KWH sold (in dollars and cents) under this rate schedule.

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FEDERAL POWER COMMISSION
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DETAILED INSTRUCTIONS: SCHEDULE 0696 — SALES OF ELECTRICITY BY COMMUNITIES — 1 of 2

I. DESCRIPTION

This schedule is used to collect the data concerning sales of electricity in each community of 10,000 population or more.

II. GENERAL INFORMATION

A. This schedule shall be submitted by all Class A and Class B electric utilities.

B. Respondents shall complete all data fields on this schedule annually.

C. This schedule shall be submitted for each community of 10,000 population or more, or according to operating districts or divisions constituting distinct economic areas if the respondent's records do not readily permit reporting by communities.

D. Except for state boundaries, community areas need not hold rigidly to political boundaries and may embrace a metropolitan area and immediate environs.

E. The information called for in this schedule, however may be reported by individual communities of such size as required by the state regulatory commission concerned.

III. DETAILED INSTRUCTIONS

The following data field-by-data field instructions are cross-referenced to the corresponding schedule layout by the data field number:

Data Field Number	Instructions
1 (Key)	System Code (N6): Enter the code, from the Register of Data Standards, IDSYST.
2 (Key)	Community Code (N9): Enter the code, from the Register of Data Standards, IDCITY
3	Community Name (A20): Enter the community name. (IDCITY)
4 (Key)	State Abbreviation (A2): Enter the abbreviation, from the Register of Data Standards, IDSTAT.
5	Territory (A16): If reporting is not by community, the territory embraced within the reported area should be indicated here. (IDDESC)
6 (Key)	Sales Type (A3): Enter the abbreviation for the type of sales from the following list: (TYERSV) RES - Residential sales CID - Commercial and industrial sales PSL - Public street - highway lighting PUB - Other sales to public authorities.
7	Account Number (N3.2): Enter the account number for the type

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FEDERAL POWER COMMISSION
REGULATORY INFORMATION SYSTEM

DETAILED INSTRUCTIONS: SCHEDULE 0696 — SALES OF ELECTRICITY BY COMMUNITIES — 2 of 2

Data Field Number	Instructions
7 (cont'd)	of sale, from the Register of Data Standards, ACCTML.
8	Operating Revenue (N8) MDOL: Enter the total amount of operating revenue (in 1000 dollars) for each type of sale.
9	MWH Sold (N10) MWH: Enter the total amount of MWH sold for each type of sale.
10	Average Number of Customers (N7) NO: Enter the average number of customers per month.

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R S	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0697	RAILROADS AND INTERDEPARTMENTAL SALES	1 of 1

I. DESCRIPTION

This schedule is used to collect particulars concerning revenue included in Account 446, Sales to Railroads and Railways and Account 448, Interdepartmental Sales.

II. GENERAL INFORMATION

A. This schedule will be submitted by all Class A and Class B electric utilities.

B. Respondents shall complete all data fields on this schedule annually.

C. If contract covers several points of delivery and small amounts of electricity are delivered at each point, such sales may be grouped. For grouped items, enter the word "other" in data field 2, together with the number of item grouped, i.e., other (5) and report data on grouped items in data fields 6, 7, and 8.

III. DETAILED INSTRUCTIONS

The following data field-by-data field instructions are cross-referenced to the corresponding schedule layout by the data field number:

Data Field Number	Instructions
1 (Key)	System Code (N6): Enter the code, from the Register of Data Standards, IDSYST.
2 (Key)	Name of Railroad - Department (A26): Enter the name of railroad or other department. (IDDESC)
3	Associated Company Indicator (N1): Designate associated company by entering "1"; if not associated, enter "0". (INYONO)
4	Basis of Charge (A25): Report the basis of charge for sales to other departments. (IDDESC)
5	Point of Delivery (A25): Enter the point of delivery name where actual delivery has taken place. (IDDESC)
6	Amount KWH Sold (N10) KWH: Report the total amount of KWH sold to each department.
7	Revenue (N8) DOL: Enter the revenue amount from each sale. Round it off to whole dollar value.
8	Revenue Per KWH (N2.2) CTS/KWH: Revenue per KWH, rounded to two decimal places.

FPC Form 131
(5-76)

R S	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0698	SALES OF WATER AND WATER POWER	1 of 1

I. DESCRIPTION

This schedule is used to collect information on revenues derived during the report period from sales included in Account 453, Sales of Water and Water Power.

II. GENERAL INFORMATION

A. This schedule shall be submitted by all Class A and Class B electric utilities.

B. Respondents shall complete all data fields on this schedule annually.

III. DETAILED INSTRUCTIONS

The following data field-by-data field instructions are cross-referenced to the corresponding schedule layout by the data field number:

Data Field Number	Instructions
1 (Key)	System Code (N6): Enter the code, from the Register of Data Standards, IDSYST.
2 (Key)	Name of Purchaser (A35): Enter the name of purchaser, abbreviate if necessary. (IDNAME)
3	Purpose of Water Use (A25): Enter the purpose for which water was used. (IDDESC)
4	Licensed Project Number (A5): Enter the licensed project number if water is supplied from license project, from the Register of Data Standards, IDLPRJ.
5	Name of Supplying Plant (A35): Name of the power plant development supplying water or water power. (IDNAME)
6	Amount (N9) DOL: Enter the amount of revenue for the year.

FPC Form 131
(3-76)

RIS	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0704	FISH AND WILDLIFE AND RECREATION PLANTS	1 of 1

I. DESCRIPTION

This schedule is used to collect the data concerning original cost of the fish and wildlife and recreational facilties included in the prescribed electric plant in-service accounts.

II. GENERAL INFORMATION

A. This schedule shall be submitted by all Class A and Class B electric utilities.

B. Respondents shall complete all data fields on this schedule annually.

C. Credit adjustments of plant accounts should be reported by printing a minus sign following actual value. (Refer to General Instructions for further details)

D. All dollar values must be rounded off to the nearest whole dollar.

III. DETAILED INSTRUCTIONS

The following data field-by-data field instructions are cross-referenced to the corresponding schedule layout by the data field number:

Data Field Number	Instructions
1 (Key)	Account Number (N3.2): Enter the proper account number, from the Register of Data Standards, ACCTML.
2	Account Name (A40): Enter the corresponding account name to data field 1 above. (ACCTML)
3	Additions (N10) DOL: Enter any additions to the balance of last year for the particular account.
4	Retirements (N10) DOL: Enter the total retirement amount.
5	Adjustments (N10) DOL: Enter the total amount of adjustment taken place during the subject year.
6	Transfers (N10) DOL: Reclassifications or transfers within utility plant accounts should be included here.
7	Balance End of Year (N10) DOL: Enter the total balance end of the year after completing data fields 3-6 above.

FPC Form 131
(3-76)

R&S	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0000	FOOTNOTES TO FPC PUBLIC USE SCHEDULES	1 of 2

I. DESCRIPTION

This schedule is used to collect the text for all footnote references for a respondent submission.

II. GENERAL INFORMATION

A. This schedule shall be submitted when applicable by all respondents for reporting footnotes to FPC Public Use Schedules.

B. The footnote reference numbers must be unique within a particular submission.

C. The respondent has to indicate two major types of footnotes.

1. General Footnote - The General Footnote can refer to either the entire schedule or one data field on the schedule, i.e. all data which is reported for data field 5 on the schedule not just one specific value for data field 5.

2. Specific Footnote - The Specific Footnote can refer either to an entire logical entry, i.e. group of related data which separates as an entity on a schedule or a data item within the logical entry.

The following entries are provided as an example:

RESPONDENT ENTRIES IN DATA FIELD ON SCHEDULE 0000

Type Footnote	Data Field 2 (Footnote No.)	Data Field 3 (Ref. ID)
1. General Footnote		
a. Entire schedule	001	GEN
b. All data values for data field 5 entries on this schedule	001	005
All data values for data field 6 entries on this schedule	001	006
2. Specific Footnote		
a. Entire logical entry	002	GEN
b. Data item entry	002	004
	002	006
	002	008

III. DETAILED INSTRUCTIONS

The following data field-by-data field instructions are cross-referenced to the corresponding schedule layout by data field number.

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(3-76)

R&S	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 0000	FOOTNOTES TO FPC PUBLIC USE SCHEDULES	2 of 2

Data Field Number	Instructions
1 (Key)	Schedule Number (N4): Enter the number of the schedule on which the footnote reference number was assigned, e.g., 0501 or 0505.
2 (Key)	Footnote Number (N3): Enter the unique footnote reference number from 001-999 for each particular submission.
3 (Key)	Reference Identification (A3): Enter "GEN" for Type 1a and 2a footnotes, i.e., footnotes that apply to the entire schedule (or to an entire logical entry) or enter the appropriate data field number for the specific data field value being footnoted (Type 1b or 2b).
4 (Key)	Line Sequence Number (N2): Enter 01, 02 etc., for each successive line of text.
5 (Key)	System Code (N6): This data field applies only to Electric respondents reporting data by system. Enter the six digit number code for the system, from the Register of Data Standards, IDSYST.
6 (Key)	Plant ID (N5): This data field applies only to Electric respondents reporting data by plant. Enter the five digit numeric code for the plant, from the Register of Data Standards, IDPLNT.
7 (Key)	Project Development Code (A5): This data field applies only to Electric respondents reporting data by license projects. Enter the five digit numeric code for the license project, from the Register of Data Standards, IDLPRJ.
8	Text (A72): Enter the text of the footnote. Use successive lines as required for text. Repeat Data Fields 1-3, 5 or 6 as applicable, and increment Data Field 4 (Line Sequence Number) by 1.

FPC Form 131
(3-76)

R S	FEDERAL POWER COMMISSION REGULATORY INFORMATION SYSTEM	
DETAILED INSTRUCTIONS: SCHEDULE 1000	SUPPORTING DOCUMENTATION	1 of 1

I. DESCRIPTION

This schedule is used to collect schedule related supporting documentation not required by the Public Use Schedules.

II. GENERAL INFORMATION

A. This schedule shall be submitted by any Federal Power Commission respondent who desires to provide supportive documentation or any additional information relating to the Public Use Schedules.

B. This schedule shall be completed only as deemed necessary by the respondent or where specifically requested by detailed instructions for other schedules.

FPC Form 131
(3-76)

ATTACHMENT D—CORPORATE AND FINANCIAL REPORTS FOR CLASS A AND CLASS B ELECTRIC UTILITIES AND LICENSEES

Comparison and Cross-Reference of Proposed ORIS Schedules

with FPC's Annual Report Form No. 1 and Monthly Report No. 5

Proposed ORIS Schedule No.	Proposed ORIS Title	Replaces (whole or in part) Schedule Page No.	U. S. of A. Account No. Reference	Highlights of Proposed Changes from Previous Reporting Requirements
0101	General Corporate Information	101-101A	-	Respondents will complete all data fields on this schedule in their first submission, and on subsequent submissions, respondents shall submit only appropriate changes, additions, or deletions.
0102	Control Over Respondent	102	-	Data to be filed on a one-time basis, see proposed 0101 above.
0104	Corporations Controlled by Respondents	103	-	Data to be filed on a one-time basis, see proposed 0101 above.
0105	Corporate Officers/ Directors	104-105	-	Data to be filed on a one-time basis, see proposed 0101 above.
0106	Other Corporate Employees	106	-	Separated from above schedule 0105 (proposed) to allow the reporting of this data on an annual basis, whereas schedule 0105 (proposed) is a one-time submission only. Instruction 7 in page 104 (old) has been deleted - thereby removing the exemption for filing when not required to report to SEC.
0107	Security Holders and Voting Powers - Total	106-107	-	Data to be filed on a one-time basis, see above proposed 0101. Present reporting requirements of pages 106-107 of Form No. 1 has been spread to this and the next three proposed schedules, in order to accommodate the data processing system.
0108	Security Holders and Voting Powers	106-107	-	Data to be filed on a one-time basis, see proposed 0101 Above. Covers data presently required by instruction 1 of page 106 (Form No. 1). No reporting requirement changes, only format.
0110	Other Stockholder Information	106-107	-	Covers data presently required by instructions 5, 6, and 7 of page 106. No reporting requirement changes.
0111	Notes to Security Holders and Voting Powers	106-107	-	Covers data presently required by instructions 2, 3, and 4 of page 106 (Form No. 1). No reporting requirement changes.
0112	Annual Notes to Financial Data	101, 108, 112, 114-116A, 117A, 119, 221, 228	-	This schedule is proposed so as to collect important information deemed necessary for adequate disclosure to support the data presently reported on the pages listed in column 3 and on the new proposed schedules containing financial data. The format and location of the notes to various schedules is revised. Instruction 6 of page 112 (old) has been deleted - thereby removing the option to attach the notes appearing in the annual report to stockholders. Accounting changes are to be reported utilizing the principles of APB Opinion 20.
0113	Important changes during the year-Description of Construction Overhead Procedures	428	-	Data to be filed on a one-time basis, see proposed 0101 above. Construction overheads have been assigned code numbers for identification purposes only and refer to this schedule alone.
0114	Important changes during the year-Transmission or Distribution System Changes	108	-	Represents data presently required by instruction 5 of page 108 (Form No. 1). No new reporting requirements.
0115	Important changes during the year-Supplier Rate Proceeding(s)	114	-	Represents data presently required by instruction 5 of page 114. No additional reporting requirements only an indication of what is required to be included in the concise explanations.

Proposed ORIS Schedule No.	Proposed ORIS Title	Replaces (whole or in part) Schedule Page No.	U. S. of A. Account No. Reference	Highlights of Proposed Changes from Previous Reporting Requirements
0118	Important changes during the year-New Generating Plants/Units	108	-	Represents data presently required by instruction 11 of page 108, of Form No. 1. Field number 8 data is presently required in the statistical division of the Form No. 1, pages 433-440 (old) - "Original cost of plant." No additional or new reporting requirements.
0120	Important changes during the year-Utility Plant Not Operated	437, 439, 439c, 441	-	Represents data presently required by instruction 5, page 437, instruction 6, page 439, instruction 6, page 439c, instruction 6, page 441 of Form No. 1.
0121	Company Employee Data	420	-	New proposal will require data for all full-time employees (not including part-time employees) for payroll period ending December 31 of the calendar year in place of the October 31 pay period.
0122	Securities Issued During Year	101, 220	-	Breakdown of expenses by amount of underwriter commission and other expenses. Data from present page 101 in instruction 5(d), to be reported on the schedule. Will include issuance of short-term debt.
0123	Securities Assumed, Refunded or Retired During Year	220	-	Represents the data on assumed, refunded, or retired securities. Data on the issuance of securities is proposed for 0122, above.
0124	List of Accounts - Pt. I			
	1. Distribution of Salaries and Wages	355-356	-	Supplemental account numbers have been assigned to enable the coding of these amounts. The listing has been revised to show operation and maintenance expenses by functional accounts rather than functions by Operations and Maintenance. Proposal to delete separate clearing account reporting. Amounts charged to clearing accounts would be included in appropriate functional accounts.
	2. Depreciation and Amortization	429	403, 404, 405	Details of basis and factors to be reported in proposed 0143. Supplemental account numbers have been assigned for the reporting to be on.
	3. Electric Operating Revenues	409	440-459	Report amount for year only. Details are to be reported in proposed 0159 and 0164. Supplemental account numbers have been assigned for coding purposes. Deleted reporting of increases (decreases) from preceding year column (c).
	4. Electric Operation and Maintenance Expense	417-420	500-599, 900-949	Report amount for year only; deleted reporting of "Increase or Decrease" from preceding year, column (c). Supplemental account numbers have been assigned for coding purposes.
	5. Departmental Accounts	113, 114, 115	101-108, 111, 114, 116	Supplemental account numbers have been assigned to indicate the various departments, i.e., electric, gas, common, steam, other. Total or amount for year are to be reported. Deleted reporting of increase (or decrease) from preceding year.

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Proposed OMIS Schedule No.	Proposed OMIS Title	Replaces (whole or in part) Schedule Page No.	U. S. of A. Account No. Reference	Highlights of Proposed Changes from Previous Reporting Requirements
0125	Investment in Subsidiary Companies-Equity Accounting	203	123.1, 418.1	Report only investments in stock of subsidiary companies. Information on advances, notes etc., relating to subsidiary companies shall be included in proposed schedule 0161. Deleted reporting of amount of investment beginning of year and date acquired, gain or loss from investment on this schedule. Field 4 (proposed) acount of equity in undistributed subsidiary earnings since acquisition for each company listed, represents the data required by instruction 5 of page 203 (old).
0128	Production Fuel Stocks	209	151	Established code for types of fuels to be consistent with other fuel cost data filed with the Commission. Data requirements spread to two schedules for coding purposes.
0129	Fuel Production Cost Data	209	151	Data represents requirements of instruction 4 of schedule page 209 (old) with some clarification as to the data required to be reported. Various units of measure.
0132	Capital Stock	215	201, 204, 217	No new reporting requirements, only format.
0133	Long-Term Debt	219	221, 222	Only data for Accounts 221 and 222 is to be reported on proposed 0133. Accounts 223 and 224 are to be reported on proposed schedule 0181.
0134	Notes Payable	221	231	Established a limit for reporting requirement - detailed reporting on items over $25,000. Items under $25,000 should be grouped for purposes of this proposed schedule. Some data required under instructions 3 and 4 of page 221 (old) is to be reported on proposed 0112.
0135	Taxes Accrued, Prepaid and Charged During Year	222-222A	183, 234, 408-409, 439	Deleted balance beginning of year for taxes accrued and prepaid taxes. Distribution of taxes to be reported by account numbers within departments instead of just by departments.
0136	Computation of Federal Income Tax Accruals	222-222A, 223	409.1, 409.2, 409.3	Previously reported at the bottom of page 223 (old). Data element structure has been added to this proposed schedule to provide consistency in reporting the data. The remainder of schedule page 223 (old) is to be reported on proposed schedule 0137 and 0187.
0137	Consolidated Federal Income Tax Return Information	223	-	Represents data required by instruction 2 of schedule page 223 (old). Deleted requirement for indicating intercompany amounts to be eliminated in such consolidated return. Field 1 of proposed schedule is a total of Field 4, tax assigned to each group member.
0138	Accumulated Deferred Income Taxes	216C, 216D, 227-227E	190, 281, 282, 283	Deleted "balance beginning of year." Supplemental account numbers have been assigned for reporting the various categories of accelerated amortization property and to report data by departments. No new reporting requirements.
0139	Accelerated Amortization of Facilities	227-227A	281	Represents data which is required by instruction 2 of page 227-227A (old). Fields 9 and 10 (Total Deferred Taxes for Facilities and Amount of Flow Back Accelerated Amortization) are additional but are readily available from the accounts and are needed for an overall description of the accelerated amortization by certificate.

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Proposed OMIS Schedule No.	Proposed OMIS Title	Replaces (whole or in part) Schedule Page No.	U. S. of A. Account No. Reference	Highlights of Proposed Changes from Previous Reporting Requirements
0140	Tax Deferral Related to Other Property	227B-227C	282	Represents data which is required by instruction 2 of page 227B-227C (old). Data to be filed on a one-time basis, see 0101. Flow Back Data is required in different format.
0141	Investment Tax Credits	228	-	Data to be filed on a one-time basis, with only changes submitted thereafter, see proposed 0101 above. Information on the accounting for investment tax credits will be reported on proposed schedule 0112.
0143	Particulars for Estimating Depreciation, Depletion, Amortization of Utility Plant	429, 430-430A	300 Series	Data to be filed on a one-time basis, with only changes submitted thereafter, see proposed 0101, above.
0144	Plant in Service or All Utility Plants (Part I)	401-403,	106, 300 Series	Deleted balance beginning of year. Supplemental accounts numbers have been assigned to functional plant totals for reporting purposes. Account 106 balances should not be reported on this schedule, but should be reported on proposed 0145.
0145	Completed Construction not Classified	401-403, 406	106, 300 Series	The reporting of the amount recorded in account 106 by the appropriate 300 Series of plant accounts has been removed from the aggregate reporting with amounts of account 101 on previous reporting. Supplemental account numbers have been assigned for reporting purposes. Detailed information on completed construction by projects (page 406) deleted from reporting requirements.
0146	Plant Purchased or Sold	108, 401, 403	102	Field 4, "date of Commission approval of transaction" represents requirement of Inst. 3, page 108 (old). In reporting the details of the transaction a breakdown of the purchase or sale price, original cost of the facility, and accumulated provision for depreciation, depletion and amortization, is to be reported in a different format.
0147	Experimental Plant Unclassified	401, 403	103	New schedule designed. Previously only the dollar amounts for additions, retirements, adjustments and balances were reported for account 103. This data is needed to supplement the financial data.
0148	Utility Plant Leased to Others	114, 301, 404	104, 412, 413	Combined the data requirements of old pages 114, 301 and 404 into one schedule with revision in format for reporting taxes by each leased property.
0149	Plant and Production Properties Held for Future Use	405	105	No additional reporting requirements.
0150	Construction Work in Progress	406	107	Established a limit for reporting separately only projects over $100,000. Projects are to be grouped by plant function (production, transmission, etc.)
0151	Accumulated Provision for Depreciation of Utility Plant - Part I	408	108	Supplemental account numbers have been assigned for reporting purposes. Additional information on the functionalization of the depreciation reserve to be reported on proposed 0152, below.
0152	Accumulated Provision for Depreciation of Utility Plant - Part II	408	108	Supplemental account numbers have been assigned for reporting purposes. This schedule complements to the data reported on proposed 0151.
0154	Common Plant and Expense Data - Part I	351	Plant Instruction No. 13	Data to be reported on a one-time basis, see proposed 0101, above. Old schedules number 351 has been spread to two proposed schedules. This schedule supports the basis of allocation for the amounts included on proposed 0155, below.

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Proposed Omb Schedule No.	Title	Replaces (whole or in part) Schedule Page No.	U. S. of A. Account No. Reference	Highlights of Proposed Changes from Previous Reporting Requirements
0155	Common Plant and Expense Data - Part I	351	Plant Instruction No. 13	Supplemental accounts are to be used in reporting the required information. The basis for the allocations to departments are to be reported on proposed 0154, above. Reporting of tax expenses for common plant has been added to this schedule.
0156	Construction Overhead	427	-	Codes numbers have been assigned to the various types of overhead for reporting purposes. These codes are identical to those assigned on proposed schedule 0113. This schedule is supported by the explanatory information reported on proposed 0113.
0159	Operating Revenues	409	440, 442, 444, 447, 448, 449	This schedule requires reporting only the quantity of gas and number of customers. Supplemental account numbers assigned for reporting purposes.
0160	Extraordinary Items	306	434, 435, 409.3	Description requirement changed from a brief to a detailed (field No. 2 of proposal).
0161	Detailed Account Data - Part I			Schedule pages for new proposal are rearranged from the previously reporting for efficiency in collecting simular type data in like format. Beginning of year data deleted. For account:
		202, 203	123, 123.1, 124	123, 123.1, 124 - Established limit of $10,000 for requiring particulars for investments. Report information pertaining to investments other than common stock accounted for on the equity basis of accounting as that data is included on schedule 0185 (proposed).
		202	136	136 - Established limit of $50,000 for reporting grouped items.
		206, 221	145, 146, 233, 234	145, 146, 233, 234 - No new reporting requirements, only format.
		211,	181, 225, 226	181, 225, 226 - Deleted requirements of instructions 3 and 4 of page 211 (old).
		214A, 224A	187, 256	187, 256 - No new reporting requirements, only format.
		214B	189, 257	189, 257 - Established limit of $25,000 for reporting grouped gains and losses.
		117A	215	215 - Deleted requirement for reporting accounting entries.
		219	223, 224	223, 224 - No new reporting requirements, only format.
0162	Detailed Account Data - Part II			Schedule pages are rearranged for efficiency in collecting simular type data in like formats. Beginning of year data deleted. Supplemental account numbers assigned for reporting purposes. For account:
		112, 407	114, 115, 116	114, 115, 116 - The data for account 116 is required by instruction 3 of page 112 (old). No new reporting requirements, only format changes.
		200	120.1-120.5, 157	120.1-120.5, 157 - Data required by instruction 2 of page 200 (old). 13 to be included on proposed schedule 0170 and 0171.
		201	121, 122	121, 122 - Established limit of $100,000 for reporting grouped items in account 121. Deleted detailed reportings of accruals and met charges for plant retired.
		204	144	144 - Report totals only by supplemental account numbers. Deleted detail reporting of debits and credits.
		210	182	182 - No additional requirements.
		212	183	183 - Established limit of $50,000 for reporting grouped items.
		214	186	186 - Established limit of $25,000 for reporting grouped items.

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Proposed Omb Schedule No.	Title	Replaces (whole or in part) Schedule Page No.	U. S. of A. Account No. Reference	Highlights of Proposed Changes from Previous Reporting Requirements
0162	Detailed Account Data - Part II (Cont'd)	217, 218	209, 210, 211, 213, 214	209, 210, 211, 213, 214 - No new reporting requirements, only format changes.
		117A	216.1	216.1 - No new reporting requirements, only format changes.
		225	253	253 - Established limit of $25,000 for reporting grouped items.
		229	255	255 - Data required by primary utility department and other utility department. Supplemental account numbers have been assigned for division.
		226	261, 262, 263, 264, 265	261, 262, 263, 264, 265 - No new reporting requirements, only format changes.
		117	437, 438	437, 438 - No new reporting requirements, only format changes.
		117	439	439 - No new reporting requirements, represents requirements of instructions 2, 4 & 6, page 117 (old).
0163	Detailed Account Data - Part III			Schedule pages are rearranged for efficiency in collecting simular type data in like formats. Beginning of year data deleted. Supplemental account numbers assigned for reporting purposes. For account:
		207	154	154 - Suggested breakdown of materials and supplies provided.
		210	174	174 - Established limit of $25,000 for reporting grouped items.
		224	242	242 - Established limit of $25,000 for reporting grouped items.
		224	252	252 - No new reporting requirements, supplemental account numbers for departments.
		216	202, 203, 205, 206, 207, 212	202, 203, 205, 206, 207, 212 - No new reporting requirements.
		217	208	208 - No new reporting requirements.
		303	419	419 - Represents data required by instruction 5 of page 303 (old). Established limit of $10,000 for grouped items.
		303	421	421 - Represents data required by instruction 6 of page 303 (old). Established limit of $10,000 for grouped items.
		300	421.1, 421.2	421.1, 421.2 - No new reporting requirements, only format changes.
		304	425	425 - Deleted reporting of contra account charged. Represents requirements of instruction No. 2 of page 304 (old).
		304	426.1, 426.2, 426.3, 426.5	426.1, 426.2, 426.3, 526.5 - Represents data required by instruction 3 of page 304 (old).
		305	426.4	426.4 - Supplemental accounts assigned to various classifications of advertising.
		304	430	430 - No new reporting requirements, only format changes.
		304	431	431 - Established limit of $10,000 for reporting grouped items.
		117	436	436 - No new reporting requirements.
		427	930	930 - Increase limit for grouping items from $100 to $500. Supplemental accounts assigned for the various elements of expenses. Field 2 requires a description of Miscellaneous Other Expenses in place of requiring the reporting of the purposes and recipient.

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Proposed Unit Schedule No.	Title	Replaces (whole or in part) Schedule Page No.	U. S. of A. Account No. References	Highlights of Proposed Changes from Previous Reporting Requirements
0164	Detailed Account Data - Part IV	415, 416	454, 455, 451, 456	Schedule pages have been rearranged for efficiency in collecting similar type data in like formats. Established a limit of $10,000 for grouped items, for accounts 431, 434-456.
0165	Monthly Statement of Electric Operating Revenue and Income - Part I	All of Form No. 5	-	Supplemental account numbers have been assigned for reporting purposes. Additional detail reporting will be required as this proposal is designed to have reporting by U. S. of A. account numbers, where as, previously the reporting, in some instances, were grouped. Deleted previous year reporting requirement. Notes to this proposed schedule shall be reported on proposed schedule No. 0215 on a monthly basis.
0166	Monthly Statement of Electric Operating Revenue and Income - Part II	All of Form No. 5	-	
0169	Professional and Other Consultative Services	354	-	Established code numbers for the various types of services for reporting purposes.
0170	Lease Rental Charges General Data	421A-421D	-	The requirements for information about lease rentals has been divided between this schedule and proposed 0171. The General Data requirements are to be reported on a one-time basis, see proposed 0101 above instead of on a 5 year basis as required by instruction 7 of 421 B (old). Code numbers have been assigned to the various types of property and the respondent will have to assign a number to each lease, (Field 1 of proposal) with the reporting keyed to these code numbers. Some clarifications of what is required in the description of the property.
0171	Lease Rentals Charged - Annual Data	421A-421D	-	This proposed schedule contains the requirements of the Annual Data on the leases described and cross-referenced in proposed 0170 above. The same code numbers assigned and used in proposed 0170 should also be used in this proposal.
0173	Regulatory Commission Expenses	353	-	Individual cases whose total expenses are $5,000 or less may be grouped. Format of data items rearranged.
0174	Particulars Concerning Certain Other Income Accounts	303	413, 416, 417, 418	Established a limit of $25,000 for reporting grouped items. Represents data requirements of instructions 1 through 4 of page 303 (old). Account 419 from schedule page 303 (old) is now to be reported on proposed schedule No. 0183.
0175	Research and Development Activities	448, 448A	188	Supplemental account numbers have assigned for reporting purposes. Established a limit of $5,000 for reporting "other" R & D projects. The requirement for grouping items under $5,000 has been deleted. The requirement for description has been revised from "brief" to full and also requires the listing of the names of the other participating companies in R & D jointly sponsored.
0179	Franchise Requirements (Account 927.00)	426	927	Additional requirement - Date of Franchise (Field 2 of proposal).
0137	Reconciliation of Reported Net Income with Taxable Income	223	433	Supplemental account numbers have been assigned to the various categories of the proposed schedule for reporting and coding purposes only. No new reporting requirements. The remainder of data required by schedule page 223 (old) is to be reported on proposed schedules 0136 and 0137.
0213	Environmental Protection Facilities and Expenses	301-302	-	Supplemental account numbers have been assigned for reporting purposes. Balance beginning of year reporting has been deleted. Notes to the reporting on this proposal should be reported on proposed schedule No. 0214, below.
0214	Notes to Environmental Protection Facilities and Expenses	301-302	-	This schedule supplements proposed 0123, above. Data to be filed on a one-time basis, see proposed 0101, above.

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Proposed Unit Schedule No.	Title	Replaces (whole or in part) Schedule Page No.	U. S. of A. Account No. References	Highlights of Proposed Changes from Previous Reporting Requirements
0215	Monthly Notes to Financial Data	-	-	New proposal for the monthly reporting to disclose accounting changes or any other important factor occuring during the month that may materially effect the monthly financial data or significantly effect the reported net income.
	Financial Statements:	-	-	These schedules for the financial statements have the Uniform System of Accounts and supplemental account numbers, with descriptions, preprinted thereby requiring only the amounts to be entered, similar to present reporting requirements.
0216 - 0222	Balance Sheet	110, 111, 200, 204, 207	100-299	The Balance beginning of Year, Increase (or Decrease) has been eliminated. Notes are to be reported at 0112. There are a few accounts which are presently grouped on page 110, 111, but will be individually listed in the new proposed schedule, some accounts are presently reported on supporting statements, therefore, no new reporting requirements are proposed, with the exception of detailed data for accounts 137-134 and 125-128. Supplemental account numbers have been established for reporting purposes.
0223 - 0234	Statement of Income for the Year	114-116A	400-437, 434, 435	Deleted reporting of Increase (or Decrease) from previous year. Notes to Statement have been moved to 0112, 115, 116. Departmental accounts are to be reported on schedules 0227-0234. Supplemental account numbers have been established for reporting purposes.
0235	Statement of Retained Earnings for the Year	117-117A	215,216, 436-439	Notes to retained earnings to be listed at 0112. Deleted reporting of contra primary account affected from this schedule. Other details of this schedule page are proposed for reporting in supporting schedules 0161-0163.
0236 - 0238	Statement of Changes in Financial Position	118-119	-	Supplemental account numbers have been assigned to the various elements of this schedule for reporting and coding purposes only. No additional reporting requirements.
0239	Operating Statistical Data	417-413, 431-434, 436-438, 440-442, 445-447	447, 300 series	This is a recap type schedule, requiring only totals in most instances. The details of the data for data fields 1 thru 18 will be reported on various schedules in FPC Forms 156, 157 and 158 as explained more fully in the Level II, General Subject Instructions for Electric Utility, Industrial/Licensee Schedules, accompanying the electric operating data forms listed above. Data fields 19 thru 31 represent the information requirements of schedule page 431c (old). Energy data will be reported in megawatts as compared to the kilowatts requirements in most instances. The Gas turbine plant classification as been expanded to include a breakdown for better statistical reporting. Also, a new classification for reporting the capacity and number of plants which are combined cycle plants has been added.
0695	Sales of Electricity by Rate Schedule	414	400 Accounts	Field 1 on the proposal will indicate the "System" for identification purposes. Instruction 5 from schedule page 414 (old) has been deleted from this particular schedule.
0696	Sales of Electricity by Communities	410-411	440,447, 444,445	Field 1 on the proposal will indicate the "System" for identification purposes. Codes have been used to identify Community and State. Capacity reporting has been revised to MWh (Megawatt hours).
0697	Sales to Railroads, Railways and Interdepartmental Sales	415	446, 448	Report by "System" code. Report number of grouped items.

- 9 -

Proposed ORIS		Replaces (whole or in part) Schedule Page No.	U. S. of A. Account No. References	Highlights of Proposed Changes from Previous Reporting Requirements
Schedule No.	Title			
0698	Sales of Water and Water Power	416	453	Report by "System" code. Report the licensed project number.
0704	Fish, Wildlife and Recreation Plant	403A	Subaccounts of 330, 331, 332 and 335	Deleted reporting of Balance beginning of year. No new reporting requirements.

{ For Form No. 162A - The number of copies to be filed has been changed from "original and six" to "original and four." }

{ For Form No. 162M - The number of copies to be filed has been changed from "original and one" to "original and four." }

ATTACHMENT E—CORPORATE AND FINANCIAL REPORTS FOR CLASS A AND CLASS B ELECTRIC UTILITIES AND LICENSEES

FEDERAL POWER COMMISSION/REGULATORY INFORMATION SYSTEM REGISTER OF DATA STANDARDS

DATA ITEMS

FORM NO. 162

DATA ITEM LIST MNEMONIC: ACCTML

DATA ITEM LIST TITLE: FINANCIAL ACCOUNTS, MULTIPLE

DATA ITEM LIST DESCRIPTION: IDENTIFIES A MULTIPLE DATA ITEM FOR WHICH MORE THAN ONE DATA ITEM LIST MAY APPLY (SEE MULTIPLE LIST REFERENCES BELOW).

DATA ITEM LIST SOURCE: FPC STAFF

DATA ITEM LIST:
SEE THE FOLLOWING DATA ITEM LISTS AS APPLICABLE:

FINANCIAL ACCOUNTS, ELECTRIC A & B	ACELAB
FINANCIAL ACCOUNTS, ELECTRIC C & D	ACELCD
FINANCIAL ACCOUNTS, GAS A & B	ACGSAB
FINANCIAL ACCOUNTS, GAS C & D	ACGSCD
FINANCIAL ACCOUNTS, MUNICIPAL	ACMUNI
FINANCIAL ACCOUNTS, LICENSEE	ACLPRJ

DATA ITEM LIST MNEMONIC: ACELAB

DATA ITEM LIST TITLE: FINANCIAL ACCOUNTS, ELECTRIC A & B

DATA ITEM LIST DESCRIPTION: IDENTIFIES THE FINANCIAL ACCOUNTS COMPRISING THE UNIFORM SYSTEM OF ACCOUNTS AND RIS SUPPLEMENTARY ACCOUNTS (# ANNUAL ONLY, ## ANNUAL OR MONTHLY) FOR CLASS A & B ELECTRIC UTILITIES

DATA ITEM LIST SOURCE: FPC STAFF

DATA ITEM LIST:

RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES-TAXABLE INCOME NOT REPORTED ON BOOKS	003.1 #
RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES-DEDUCTIONS RECORDED ON BOOKS NOT DEDUCTED FOR RETURN	003.2 #

(REST TO BE SUPPLIED WHEN FORM IS DUE.)

DATA ITEM LIST MNEMONIC: IDCITY

DATA ITEM LIST TITLE: ID, US CITIES AND COMMUNITIES

DATA ITEM LIST DESCRIPTION: IDENTIFIES NAMED POPULATED PLACES AND RELATED ENTITIES OF THE STATES OF THE US. THIS IS A CHAIN DATA ITEM COMPOSED OF THE STATE, COUNTY AND PLACE IDENTIFICATION. THE CODE FORMAT IS SSCCCPPPP.

DATA ITEM LIST SOURCE: GSA WW GEOGRAPHICAL LOCATION CODES

DATA ITEM LIST: (RESPONDENT TO EMPLOY GSA CODES WHEN FORM IS DUE.)

DATA ITEM LIST MNEMONIC: IDCOMM

DATA ITEM LIST TITLE: ID, PUBLIC REGULATORY COMMISSIONS

DATA ITEM LIST DESCRIPTION; IDENTIFIES FEDERAL, STATE AND SELECTED FOREIGN PUBLIC REGULATORY COMMISSION, BOARDS OR AGENCIES TO WHICH RESPONDENTS TO THE FPC ARE ALSO REQUIRED OR REQUESTED TO REPORT.

DATA ITEM LIST SOURCE: NARUC AND FPC STAFF

DATA ITEM LIST:

	CODE	ABBREVIATION
CIVIL AERONAUTICS BOARD	1	CAB
DEPARTMENT OF TRANSPORTATION	2	DOT
FEDERAL HIGHWAY ADMINISTRATION	3	FHA
FEDERAL RAILROAD ADMINISTRATION	4	FRA
NATIONAL TRANSPORTATION SAFETY BOARD	5	NTSB
FEDERAL COMMUNICATIONS COMMISSION	6	FCC

(REST TO BE SUPPLIED WHEN FORM IS DUE.)

DATA ITEM LIST MNEMONIC: IDCNTY

DATA ITEM LIST TITLE: ID, COUNTIES OF THE US.

DATA ITEM LIST DESCRIPTION: IDENTIFIES THE COUNTIES OF THE US. COUNTIES, AS FIRST ORDER SUBDIVISIONS OF MOST STATES, ARE CONSIDERED SYNONYMOUS WITH PARISH, BOROUGH, OR CENSUS DIVISION USED IN OTHERS. FOR RIS USE, THIS LIST IS SUPPLEMENTED WITH NATURAL GAS OFFSHORE AREAS.

DATA ITEM LIST SOURCE: FIPS PUB 6-2, SEP 15, 1973 AND FPC

DATA ITEM LIST:

	CODE	ABBREVIATION
OFFSHORE, STATE	00990	990
OFFSHORE, FEDERAL	00995	995
OFFSHORE, GENERAL	00999	999

(REST ARE FIPS)

DATA ITEM LIST MNEMONIC: IDGPFL

DATA ITEM LIST TITLE: ID, GAS PLANTS/FIELDS

DATA ITEM LIST DESCRIPTION: IDENTIFIES GAS PLANTS AND FIELDS FOR WHICH PRODUCTION IS REPORTED TO THE FPC.

DATA ITEM LIST SOURCE: FPC STAFF

DATA ITEM LIST: (TO BE SUPPLIED WHEN FORM IS DUE.)

DATA ITEM LIST MNEMONIC: IDLPRJ

DATA ITEM LIST TITLE: ID, LICENSED PROJECTS/DEVELOPMENTS

DATA ITEM LIST DESCRIPTION: IDENTIFIES FPC LICENSED PROJECTS AND ASSOCIATED DEVELOPMENTS. THE PROJECT IDENTIFICATION IS GIVEN FIRST, FOLLOWED BY THE DEVELOPMENT. THE CODE FORMAT IS PPPPD WHERE P=NUMERIC PROJECT CODE AND D=ALPHABETIC DEVELOPMENT SUFFIX.

DATA ITEM LIST SOURCE: FPC STAFF

DATA ITEM LIST:

	CODE
KERR	0005
KERR FLATHEAD LAKE	0005A
GREEN ISLAND PROJECT	0013
GREEN ISLAND PROJECT GREEN ISLAND	0013A
TWIN FALLS HYDRO PRO	0018

(REST TO BE SUPPLIED WHEN FORM IS DUE.)

DATA ITEM LIST MNEMONIC: IDPLNT

DATA ITEM LIST TITLE: ID, ELECTRIC POWER PLANTS

DATA ITEM LIST DESCRIPTION: IDENTIFIES ELECTRIC POWER GENERATING PLANTS REPORTING TO THE FPC.

DATA ITEM LIST SOURCE: FPC STAFF

DATA ITEM LIST: (TO BE SUPPLIED)

DATA ITEM LIST MNEMONIC: IDSTAT

DATA ITEM LIST TITLE: ID, STATES OF THE UNITED STATES

DATA ITEM LIST DESCRIPTION: IDENTIFIES THE 50 STATES, THE DISTRICT OF COLUMBIA, AND THE OUTLYING AREAS OF THE US, ALL OF WHICH ARE CONSIDERED FIRST ORDER SUBDIVISIONS OF THE US.

DATA ITEM LIST SOURCE: FIPS PUB 5-1, JUN 15, 1970

DATA ITEM LIST:

	CODE	ABBREVIATION
ALABAMA	01	AL
ALASKA	02	AK
AMERICAN SAMOA	03	AS
ARIZONA	04	AZ
ARKANSAS	05	AR
CALIFORNIA	06	CA
CANAL ZONE	07	CZ
COLORADO	08	CO

(REST TO BE SUPPLIED WHEN FORM IS DUE.)

DATA ITEM LIST MNEMONIC: IDSYST

DATA ITEM LIST TITLE: ID, ELECTRIC POWER SYSTEMS

DATA ITEM LIST DESCRIPTION: IDENTIFIES ELECTRIC POWER SYSTEMS REPORTED TO THE FPC.

DATA ITEM LIST SOURCE: FPC STAFF

DATA ITEM LIST: (TO BE SUPPLIED WHEN FORM IS DUE.)

DATA ITEM LIST MNEMONIC: TYFUEL

DATA ITEM LIST TITLE: TYPE OF FUEL

DATA ITEM LIST DESCRIPTION: INDICATES THE SUBSTANCE OR MATERIAL USED AS A SOURCE OF HEAT OR POWER.

DATA ITEM LIST SOURCE: FPC STAFF

DATA ITEM LIST:

	CODE	ABBREVIATION
UNSPECIFIED	00	UNSP
WORD, REFUSE OR WASTES	01	WD
FOSSIL FUEL, UNSPECIFIED	09	FFUN
COAL, UNSPECIFIED	10	CU
COAL, BITUMINOUS	11	CBIT
COAL, SUB-BITUMINOUS	12	CSUB
COAL, ANTHRACITE	13	CANT
COAL, LIGNITE	14	CLIG
PETROLEUM COKE	15	CPC
COAL, SOLVENT REFINED	16	CSR

(REST TO BE SUPPLIED WHEN FORM IS DUE.)

DATA ITEM LIST MNEMONIC: TYOVHD

DATA ITEM LIST TITLE: TYPE OF OVERHEAD COST

DATA ITEM LIST DESCRIPTION: INDICATES SOME COMMON TYPES OF OVERHEAD COST AND EXPENSE INCURRED BY UTILITIES.

DATA ITEM LIST SOURCE: FPC STAFF

DATA ITEM LIST:

	CODE	ABBREVIATION
ENGINEERING AND SUPERVISION	01	A
ADMINISTRATIVE AND GENERAL EXPENSES	02	B
TRANSPORTATION	03	C
INJURIES AND DAMAGES	04	B
INSURANCE	05	E
PENSIONS AND OTHER EMPLOYEE BENEFITS	06	F
TAXES	07	G
OUTSIDE PROFESSIONAL SERVICES	08	H
ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION	09	I
OTHER	99	J

DATA ITEM LIST MNEMONIC: TYPWTN

DATA ITEM LIST TITLE: TYPE OF ELECTRIC POWER TRANSACTION

DATA ITEM LIST DESCRIPTION: INDICATES THE TYPE OF ELECTRIC POWER TRANSACTION OR TRANSFER WITH RESPECT TO THE TYPE OF SYSTEM OR CONTRACT PROVISIONS.

DATA ITEM LIST SOURCE: FPC STAFF

DATA ITEM LIST:

	CODE	ABBREVIATION
BORDERLINE CUSTOMERS	1	BDLN
INDUSTRIAL COMPANIES	2	INDS
CLASS I, II, AND LARGE CLASS IV	3	UTLG
CLASS III, V, AND SMALL CLASS IV	4	UTSM
CLASS IV SYSTEMS REQUIRED TO SUBMIT SAME SCHEDULES AS CLASS I AND V SYSTEMS	5	URLG
CLASS IV SYSTEMS REQUIRED TO SUBMIT SAME SCHEDULES AS CLASS III AND V SYSTEMS	6	URSM
WHEELING	7	WHLG

DATA ITEM LIST MNEMONIC: TYUNMS

DATA ITEM LIST TITLE: TYPE OF UNIT OF MEASURE

DATA ITEM LIST DESCRIPTION: INDICATES THE PHYSICAL OR TIME UNITS BY WHICH A VALUE IS MEASURED.

DATA ITEM LIST SOURCE: FPC STAFF

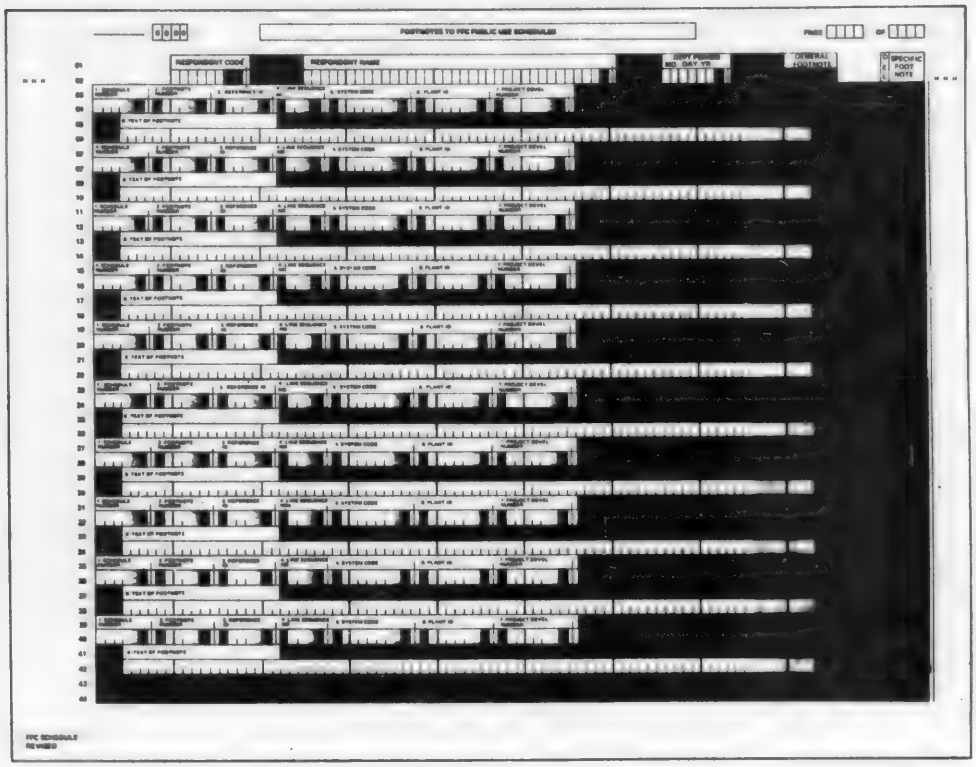
DATA ITEM LIST:

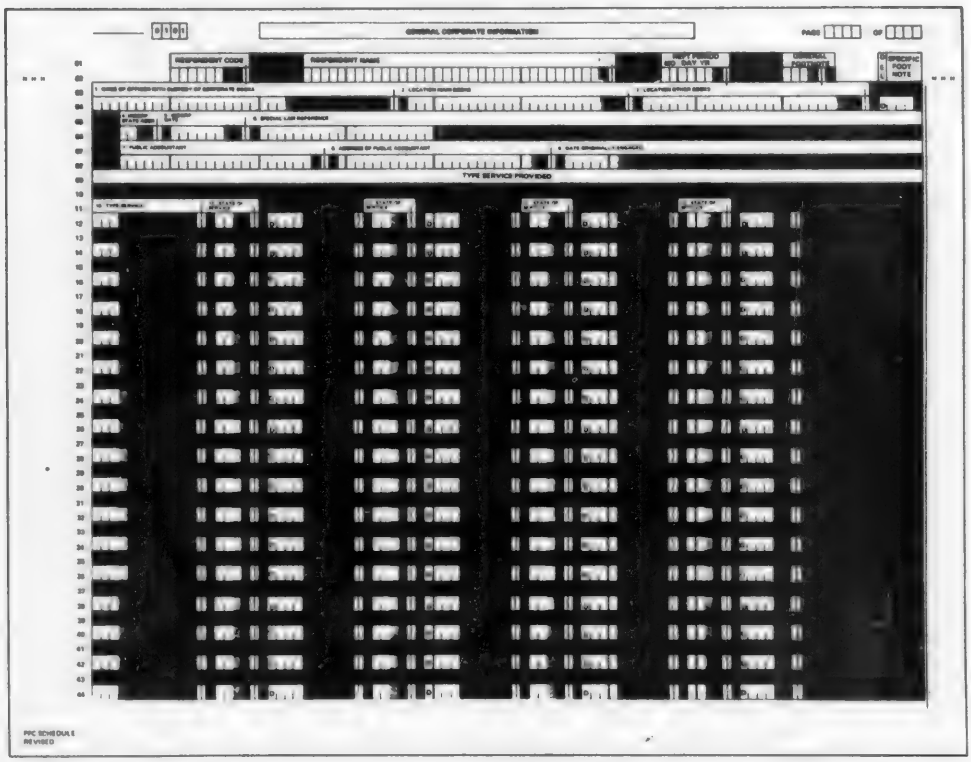
	CODE	ABBREVIATION
LITER		L
ACRE FEET	1	ACFT
ACRE	2	ACRE
AMPERE	3	AMP
BARREL	4	BBL
BARRELS PER HOUR	5	BBL/HR
BILLIONS BTU	6	BBTU
BRAKE HORSEPOWER	7	BHP
BARRELS PER DAY	8	BPD
BRITISH THERMAL UNIT	9	BTU

(REST TO BE SUPPLIED WHEN FORM IS DUE.)

ATTACHMENT F—CORPORATE AND FINANCIAL REPORTS FOR CLASS A AND CLASS B ELECTRIC UTILITIES AND LICENSEES

SAMPLE





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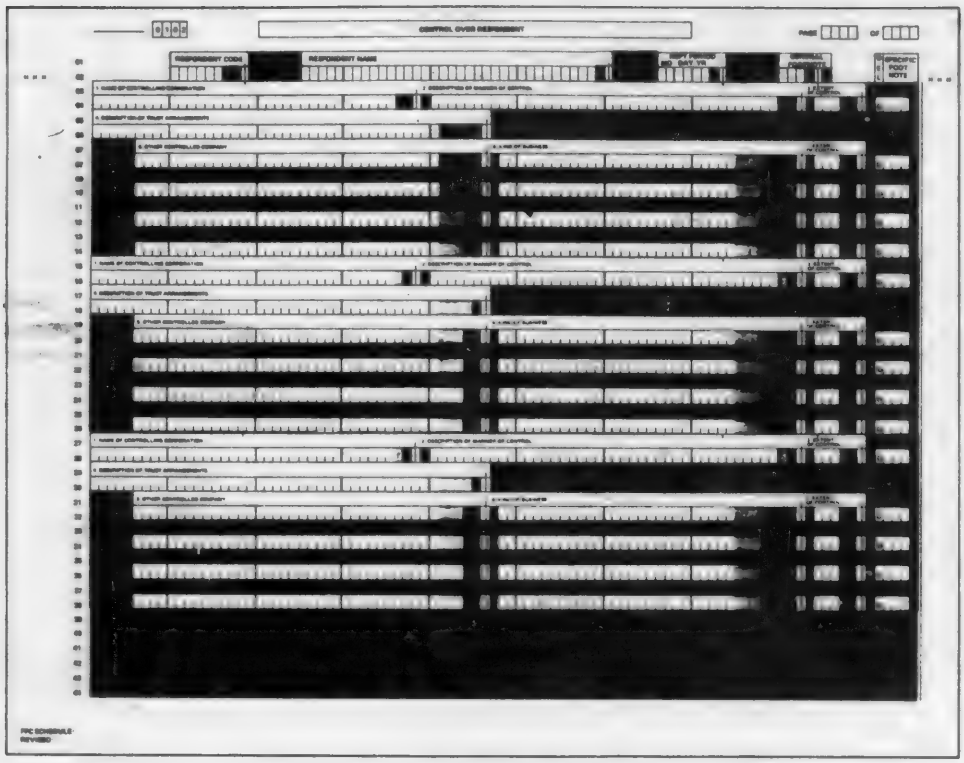

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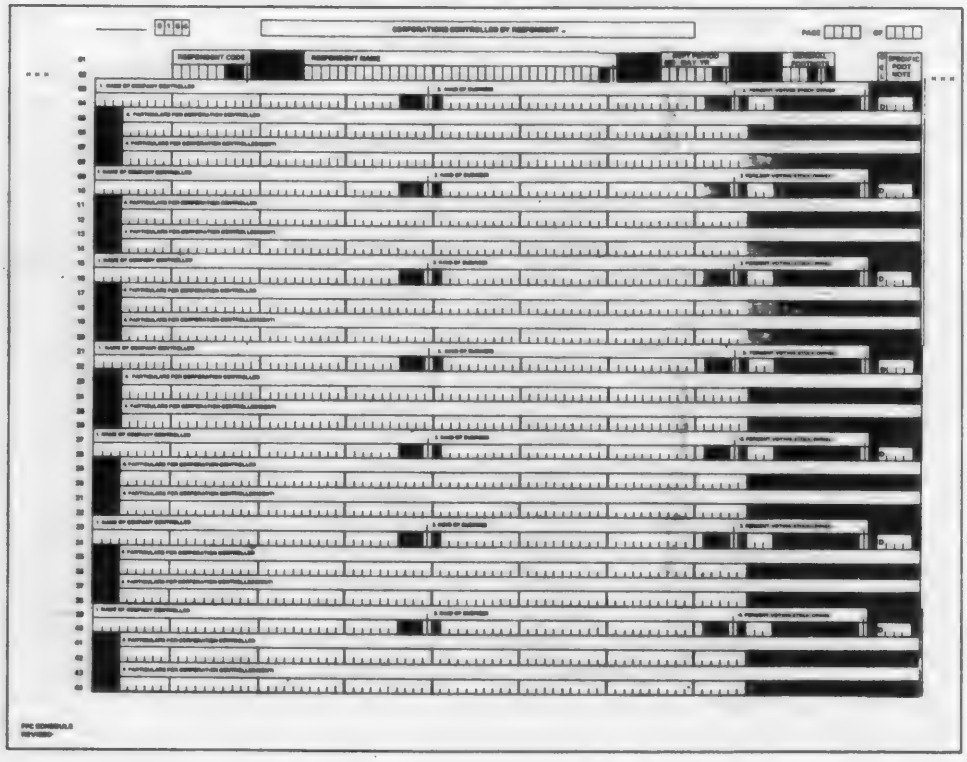

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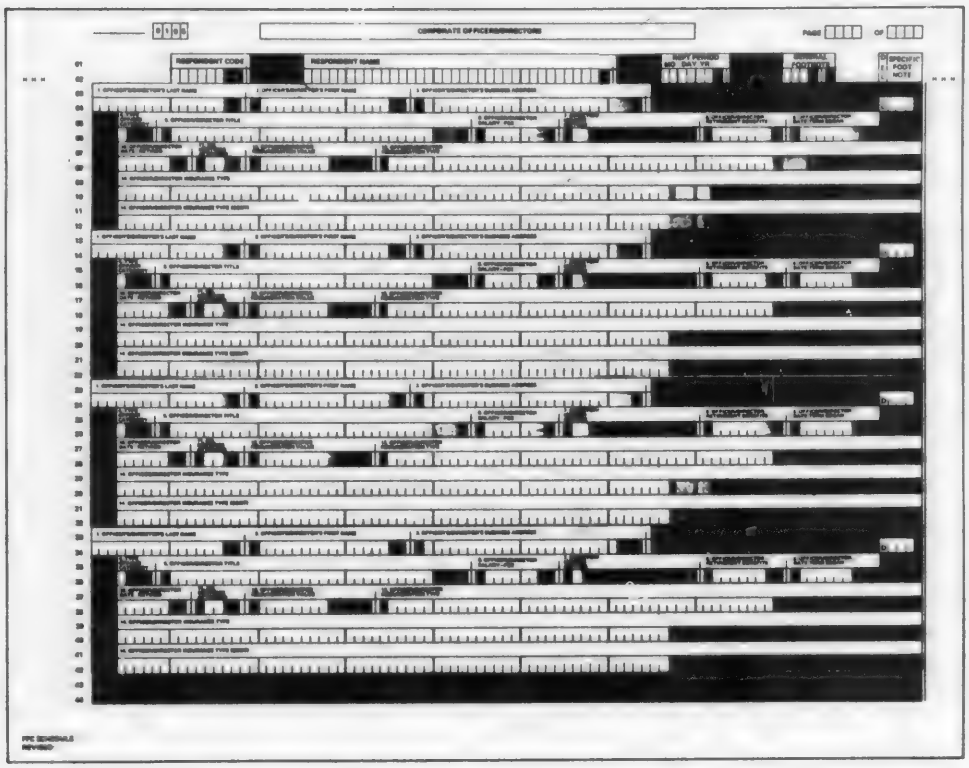

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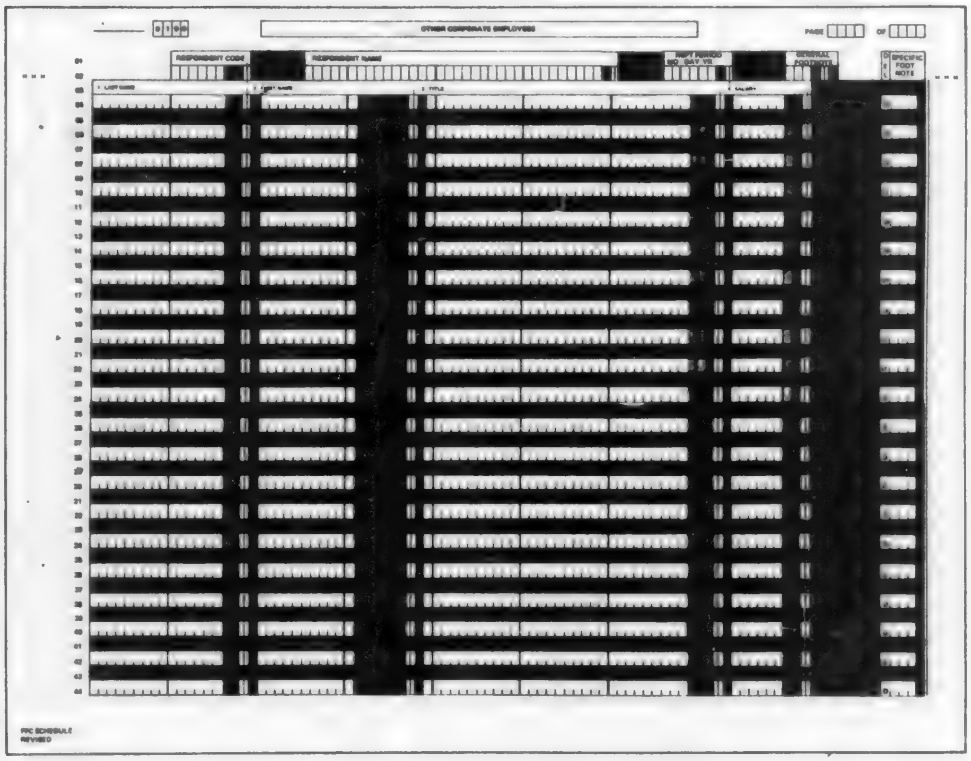

SECURITY HOLDERS AND VOTING POWERS—TOTAL
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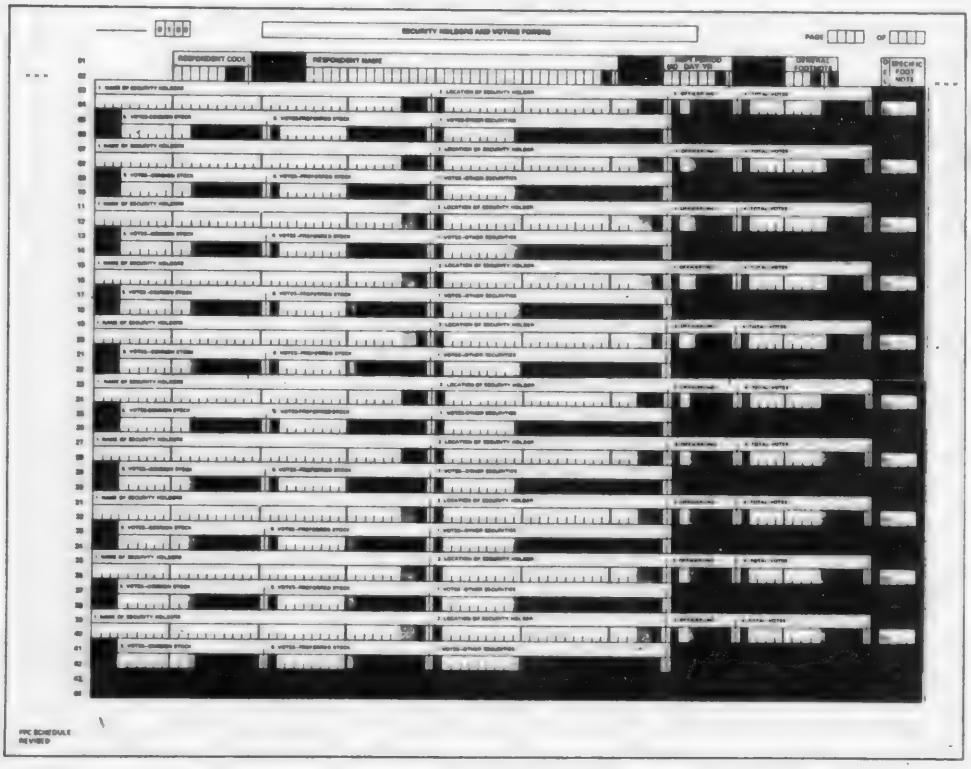
REPORT PERIOD
GENERAL FOOTNOTE
SPECIFIC FOOT NOTE
FPC SCHEDULE
REVISED

SAMPLE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REPORT PERIOD
GENERAL FOOTNOTE
SPECIFIC FOOT NOTE
FPC SCHEDULE
REVISED

OTHER STOCKHOLDER INFORMATION
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RPT PERIOD MO. DAY YR
GENERAL FOOTNOTE
SPECIFIC FOOT NOTE
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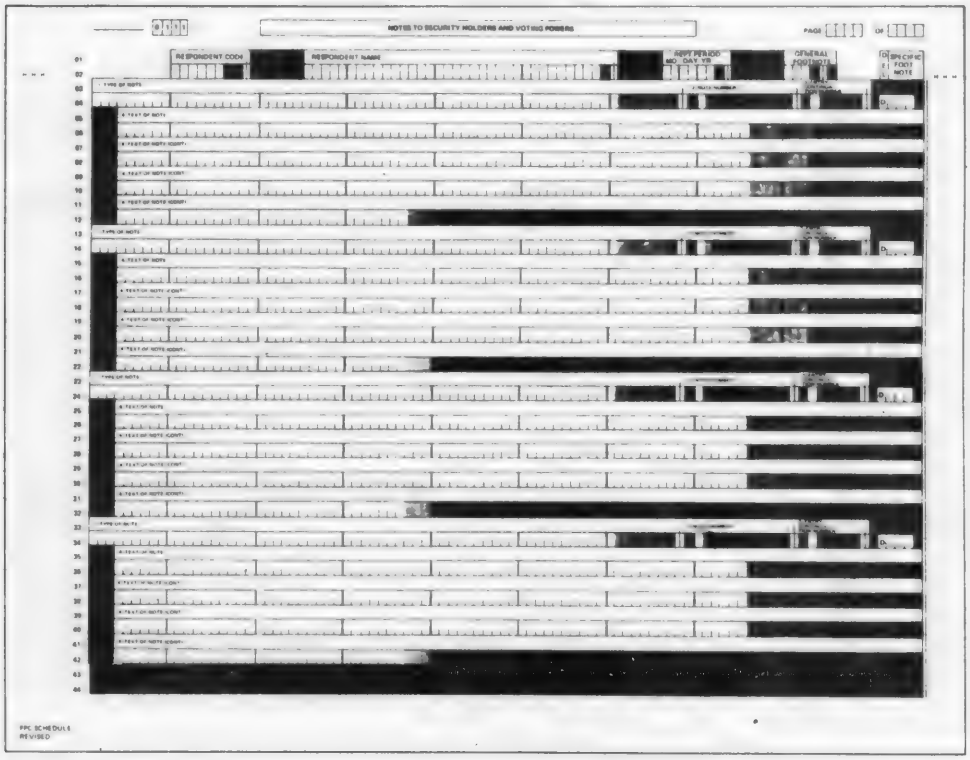
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SPECIFIC FOOT NOTE
FPC SCHEDULE REVISED

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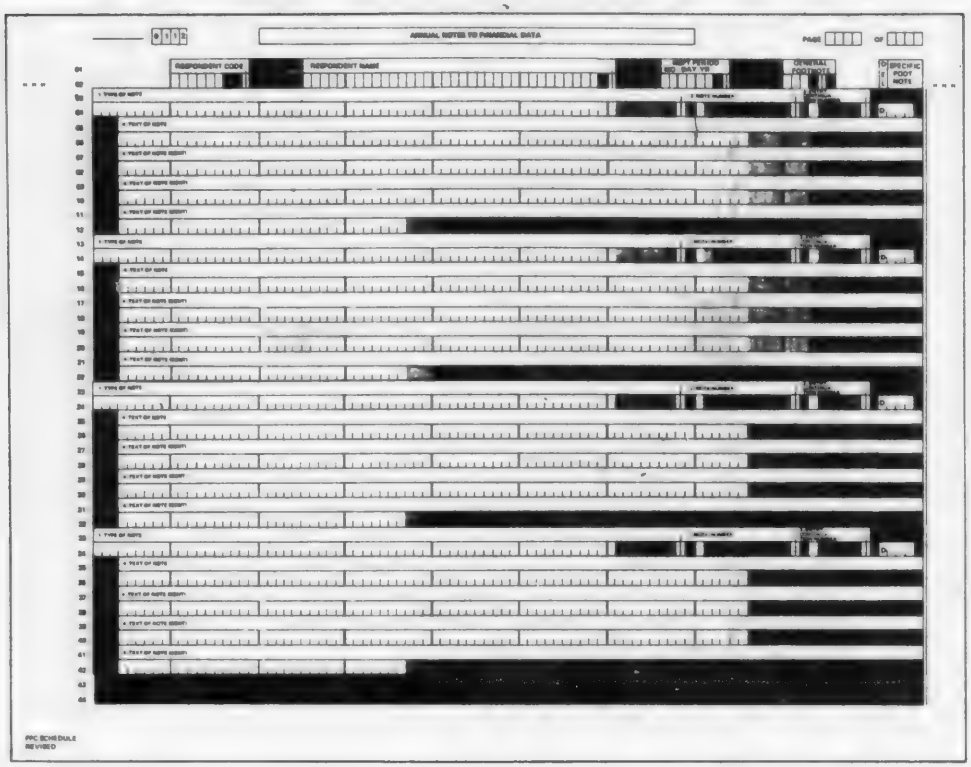
ANNUAL NOTES TO FINANCIAL DATA
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TYPE OF NOTE
NOTE NUMBER
TEXT OF NOTE
TEXT OF NOTE (CONT)
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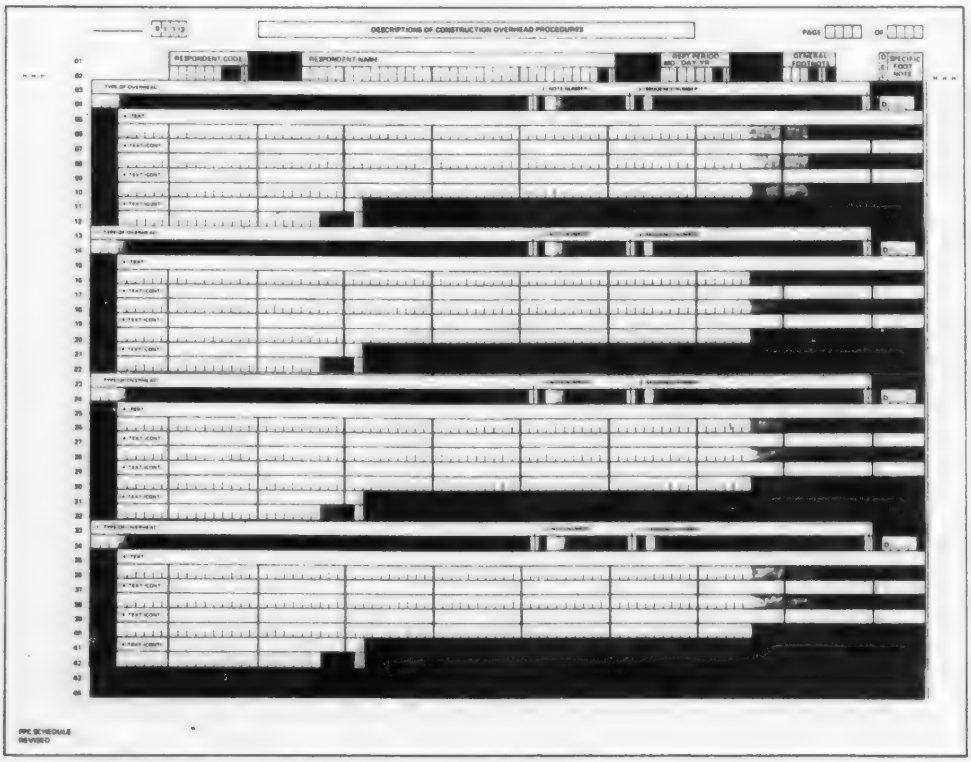
REVISED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TYPE OF OVERHEAD
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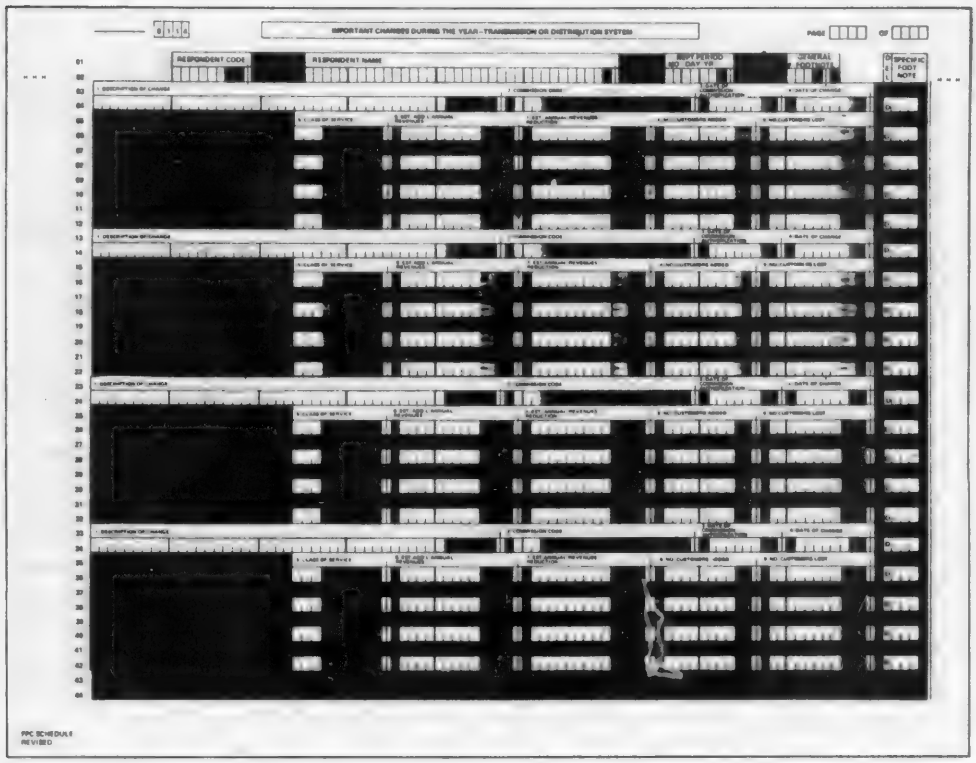
FPC SCHEDULE
REVISED


IMPORTANT CHANGES DURING THE YEAR - TRANSMISSION OR DISTRIBUTION SYSTEM
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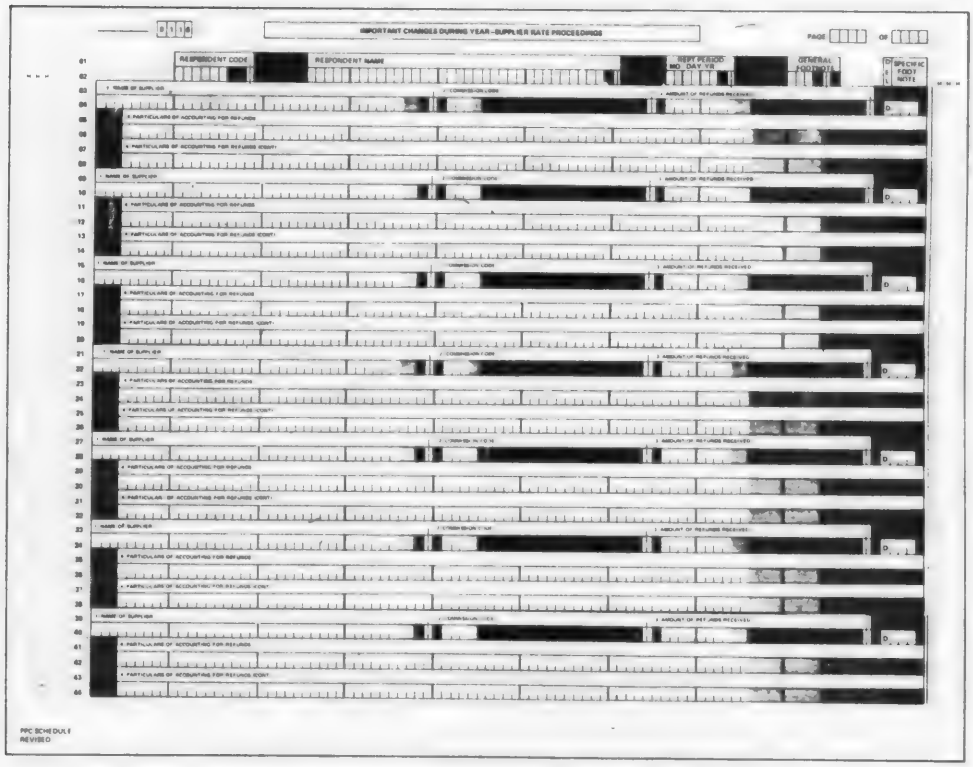
RESPONDENT NAME
REPT PERIOD MO DAY YR
GENERAL FOOTNOTE
SPECIFIC FOOT NOTE
DESCRIPTION OF CHANGE
COMMISSION CODE
YEAR OF CONSTRUCTION
DATE OF CHANGE
CLASS OF SERVICE
EST. ADD'L ANNUAL REVENUES
EST. ANNUAL REVENUES REDUCTION
NO. CUSTOMERS ADDED
NO. CUSTOMERS LOST
PPC SCHEDULE REVISED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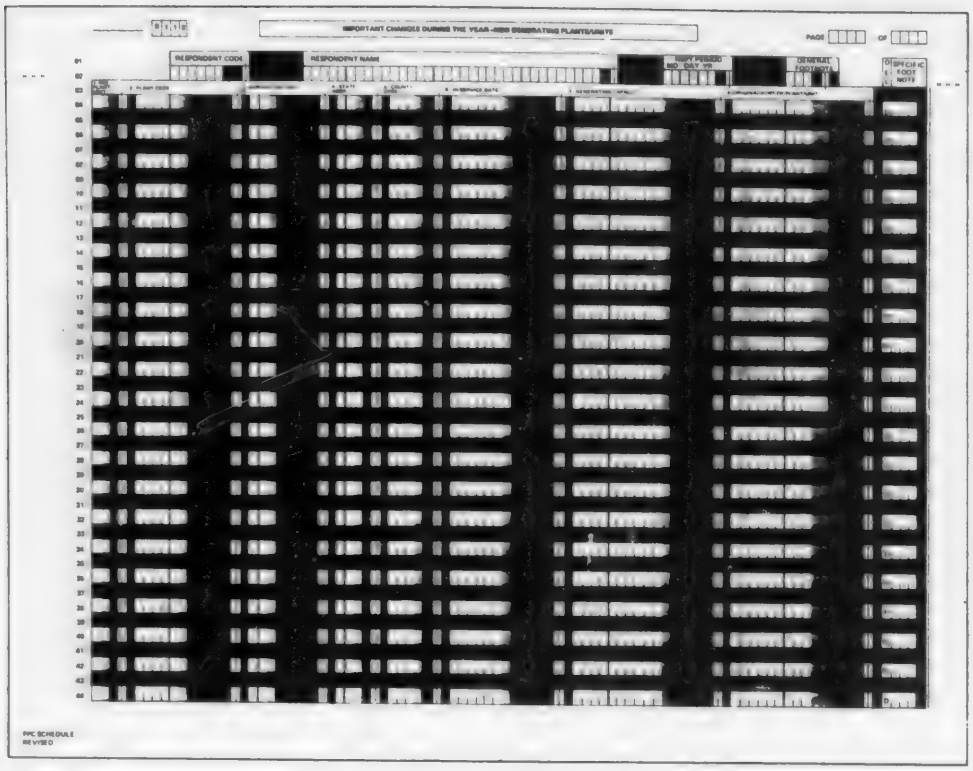
RESPONDENT NAME
REPT PERIOD MO DAY YR
GENERAL FOOTNOTE
SPECIFIC FOOT NOTE
VALUE OF SUPPLIER
COMMISSION CODE
AMOUNT OF REFUNDS RECEIVED
PARTICULARS OF ACCOUNTING FOR REFUNDS
PARTICULARS OF ACCOUNTING FOR REFUNDS (CONT)
NAME OF SUPPLIER
PPC SCHEDULE REVISED


IMPORTANT CHANGES DURING THE YEAR—NON OPERATING PLANTS/UNITS
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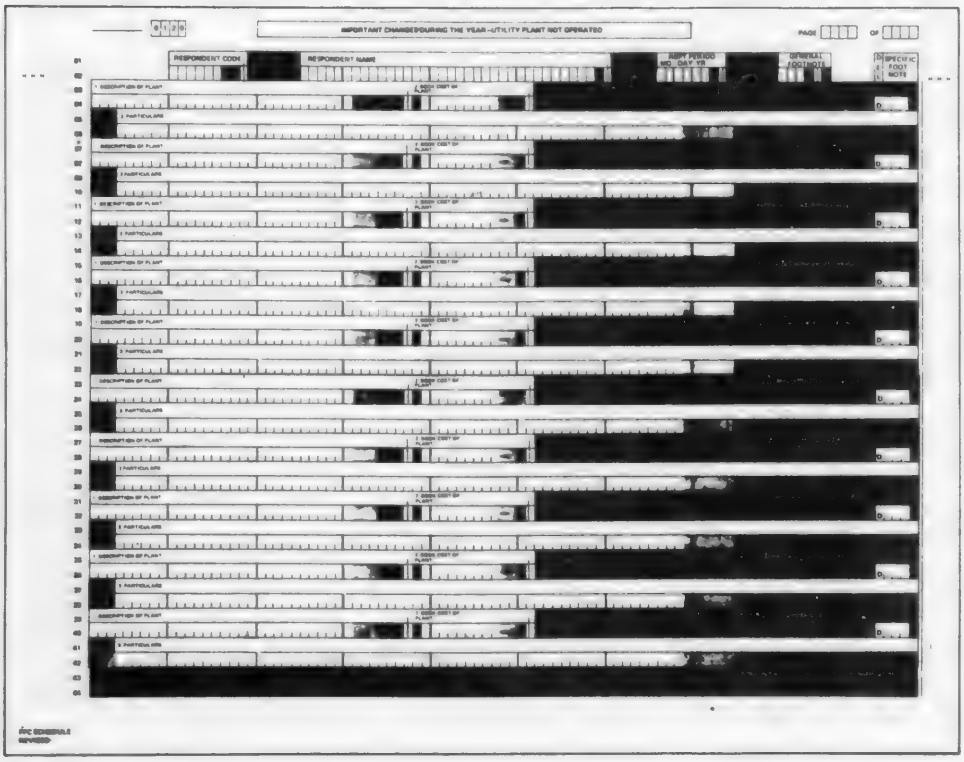
RSPT PERIOD
NO DAY YR
GENERAL FOOTNOTE
SPECIFIC FOOT NOTE
FPC SCHEDULE
REVISED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RSPT PERIOD
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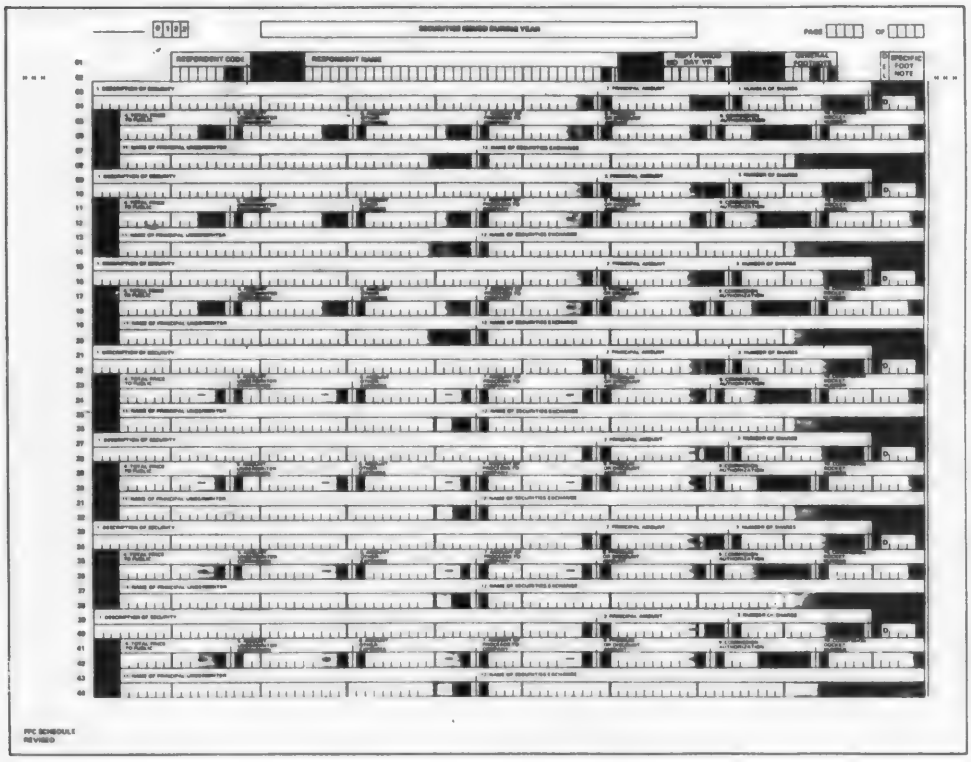
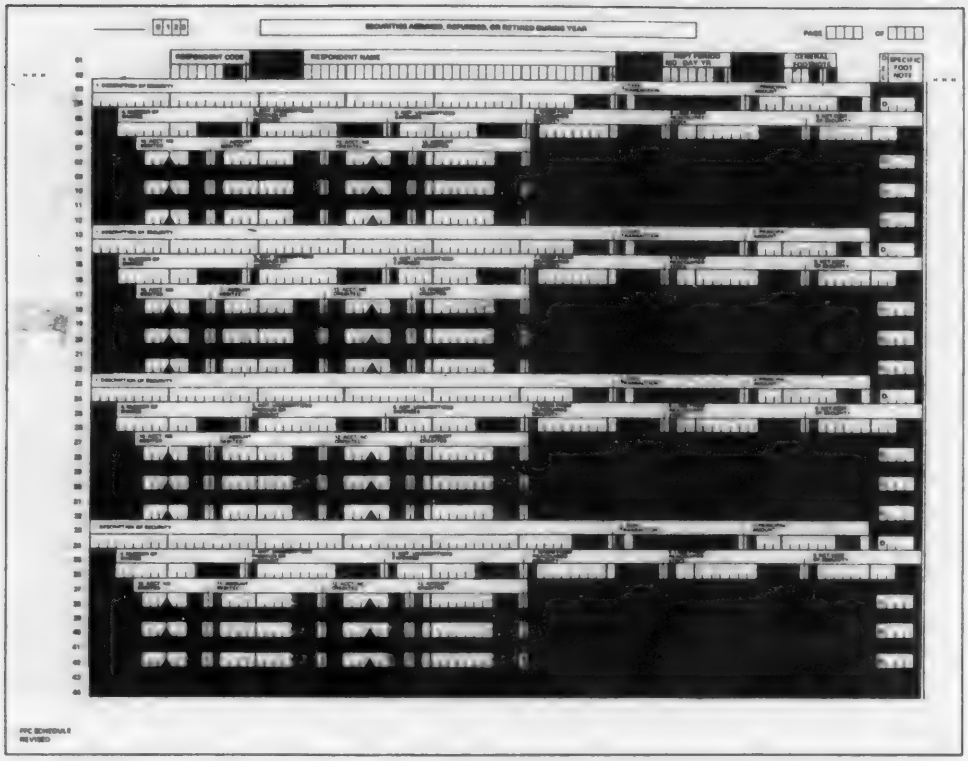
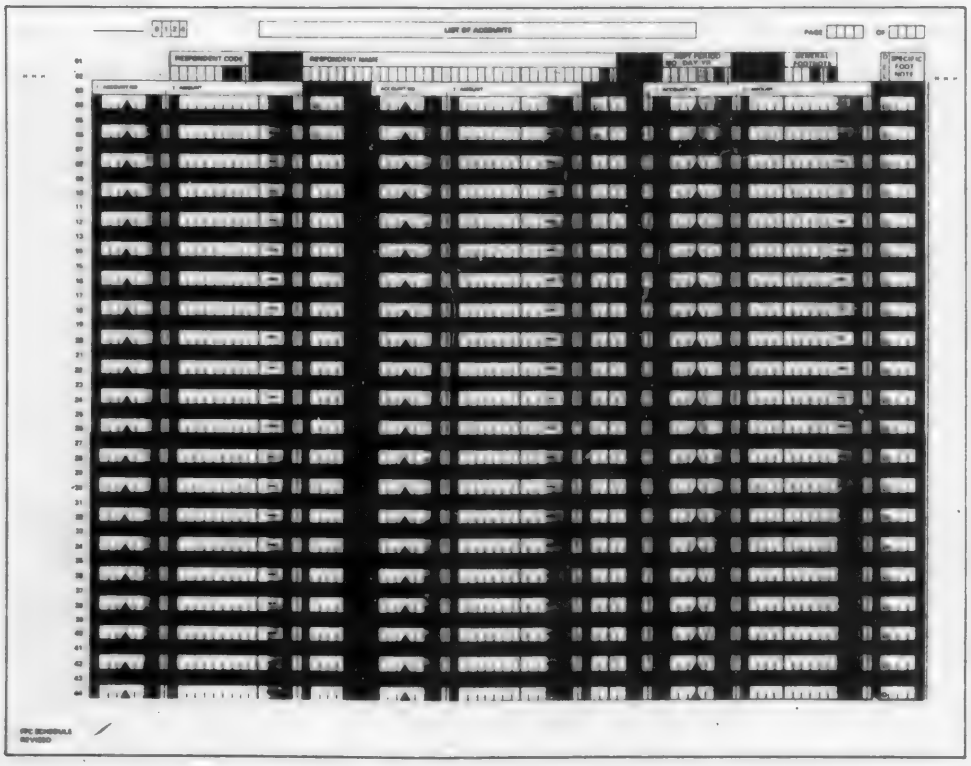
GENERAL FOOTNOTE
SPECIFIC FOOT NOTE
DESCRIPTION OF PLANT
BOOK COST OF PLANT
PARTICULARS
FPC SCHEDULE
REVISED

SAMPLE







SAMPLE

INVESTMENT IN SUBSIDIARY COMPANIES – EQUITY ACCOUNTING

PAGE OF

RESPONDENT CODE | RESPONDENT NAME | REPT PERIOD MO. DAY YR | GENERAL FOOTNOTE | SPECIFIC FOOT NOTE

FPC SCHEDULE REVISED

SAMPLE

PRODUCTION FUEL STOCKS

PAGE OF

RESPONDENT CODE | RESPONDENT NAME | REPT PERIOD MO. DAY YR | GENERAL FOOTNOTE | SPECIFIC FOOT NOTE

FPC SCHEDULE REVISED

SAMPLE

PRODUCTION FUEL COST DATA

RESPONDENT CODE | RESPONDENT NAME | REPORT PERIOD MO. DAY YR | GENERAL FOOTNOTE | SPECIFIC FOOT NOTE

PAGE ___ OF ___

FPC SCHEDULE REVISED

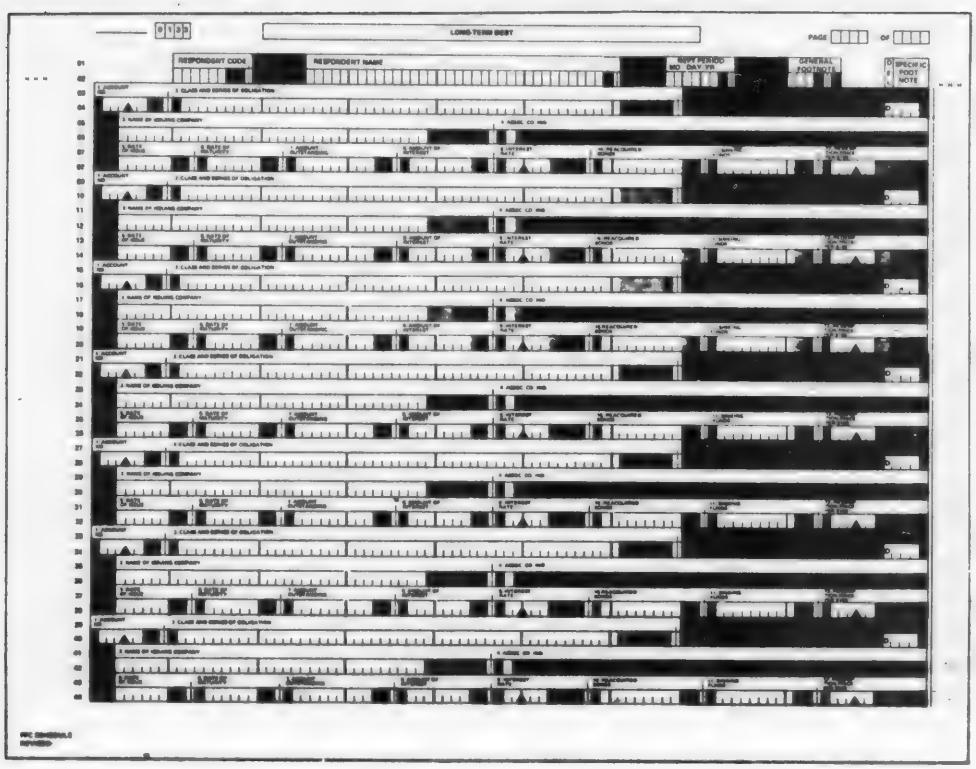
SAMPLE

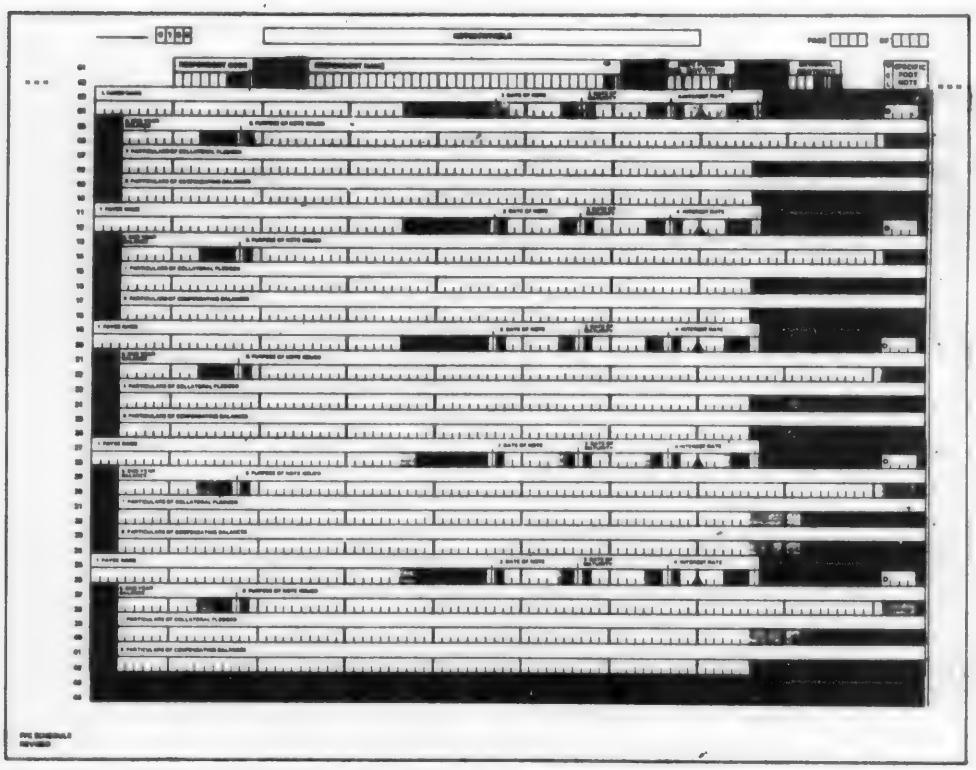
CAPITAL STOCK

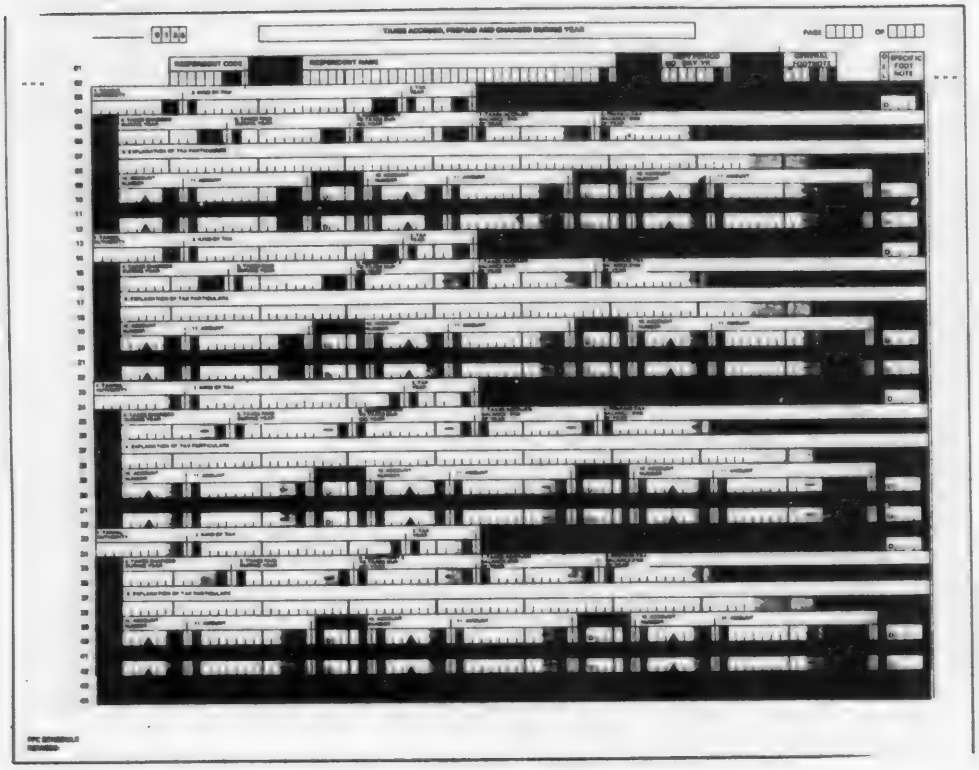
RESPONDENT CODE | RESPONDENT NAME | REPORT PERIOD MO. DAY YR | GENERAL FOOTNOTE | SPECIFIC FOOT NOTE

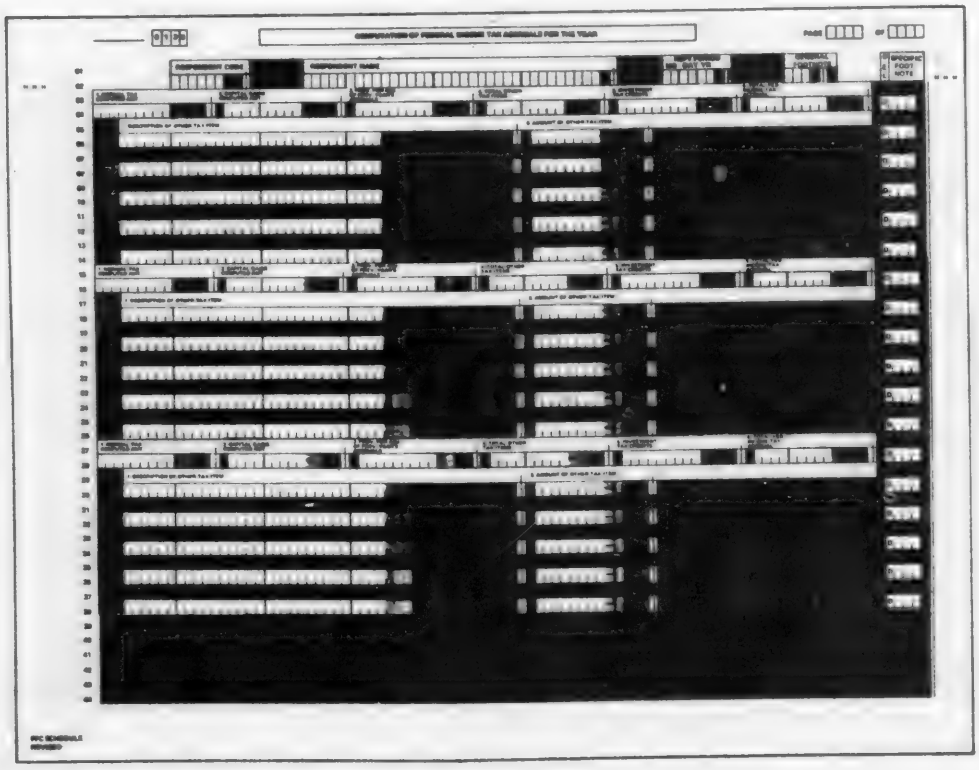
PAGE ___ OF ___

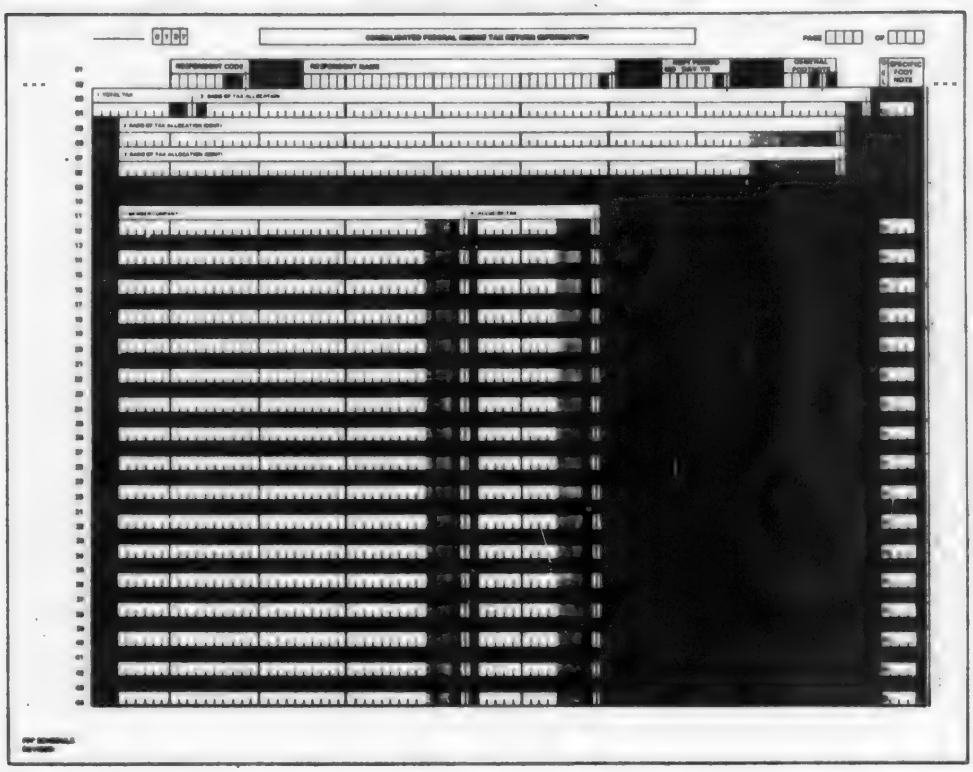
FPC SCHEDULE REVISED

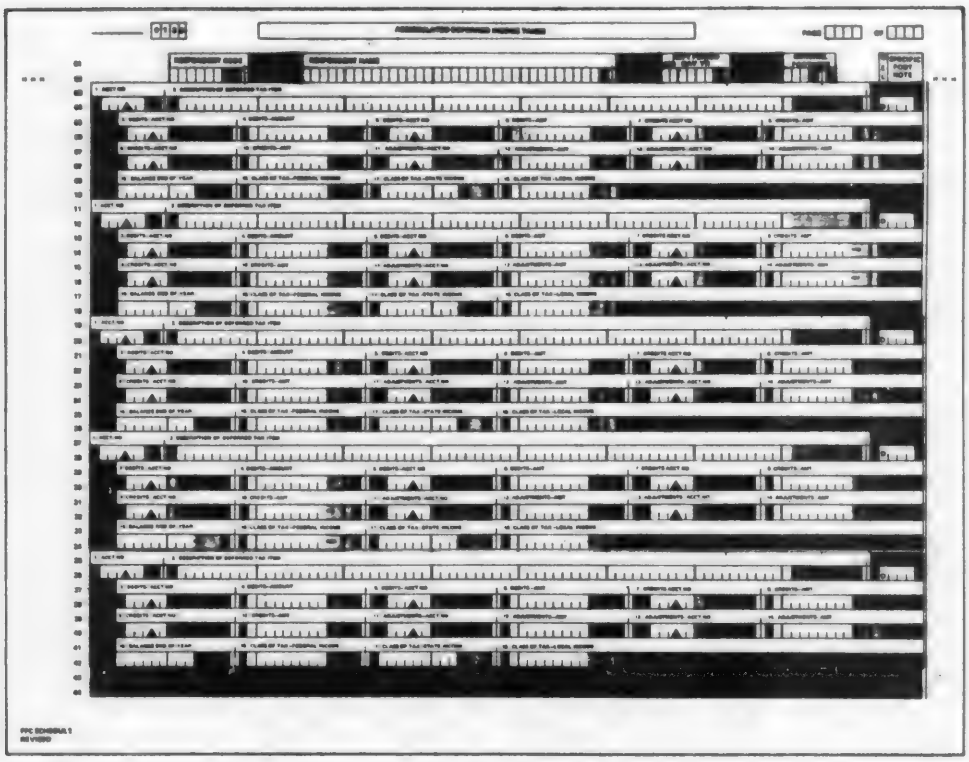












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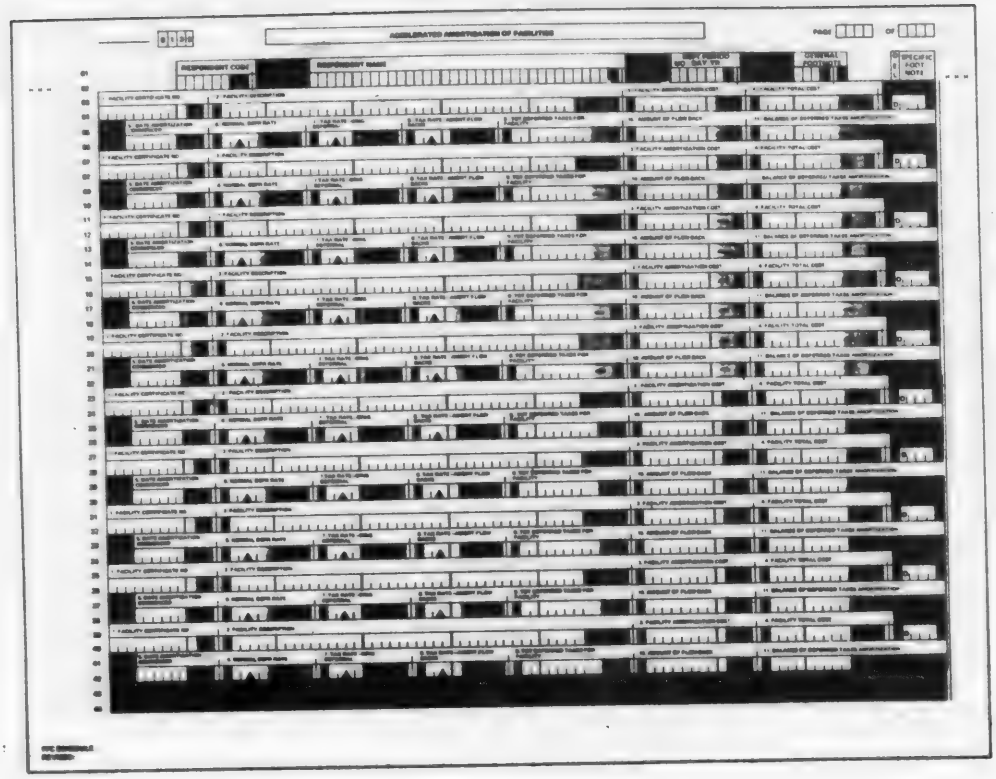

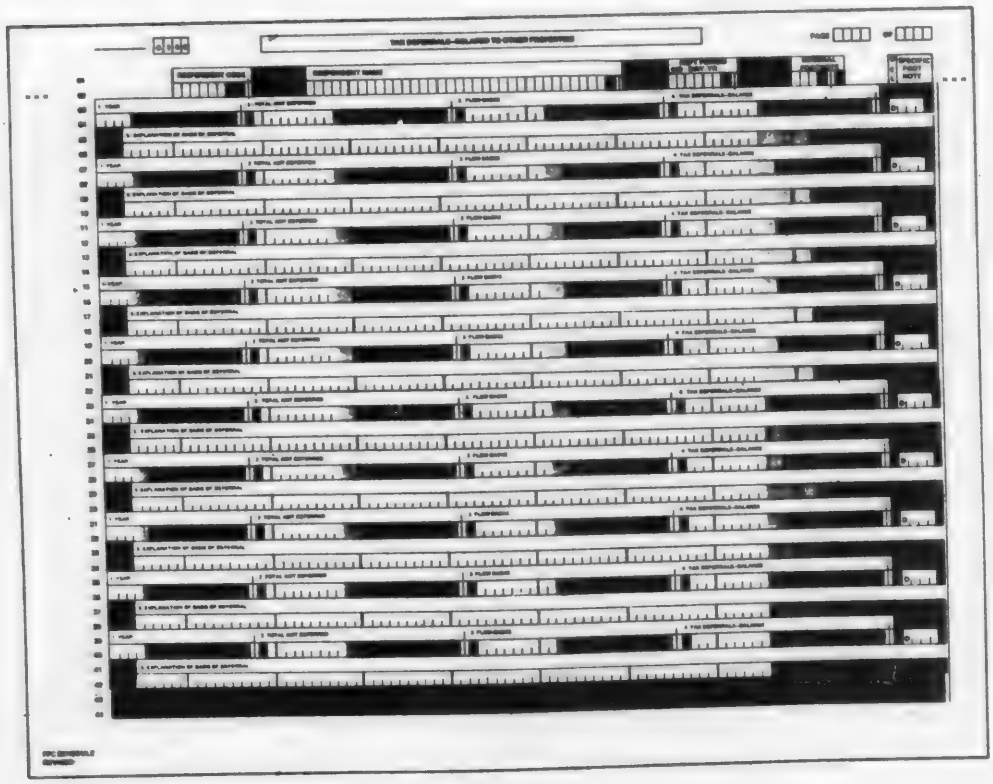

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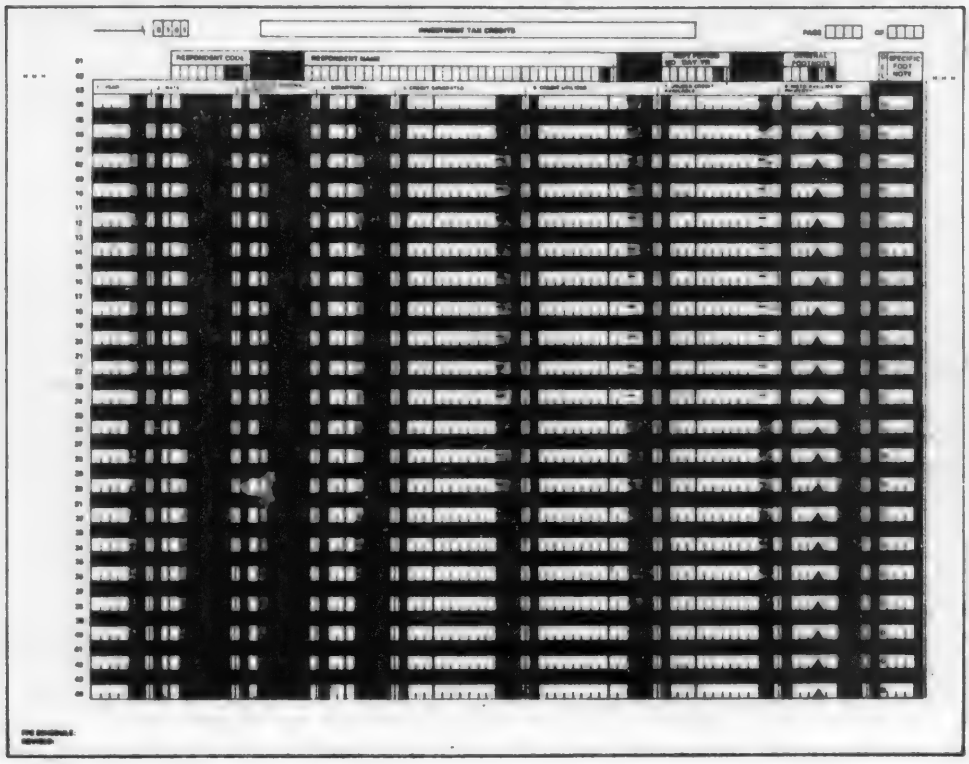

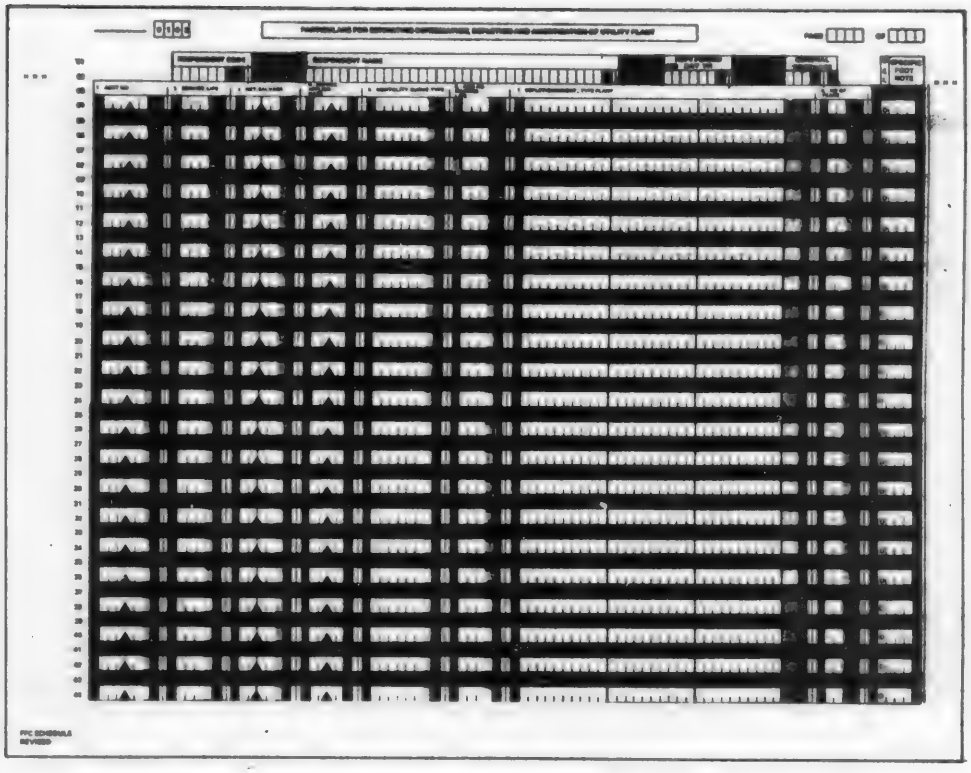

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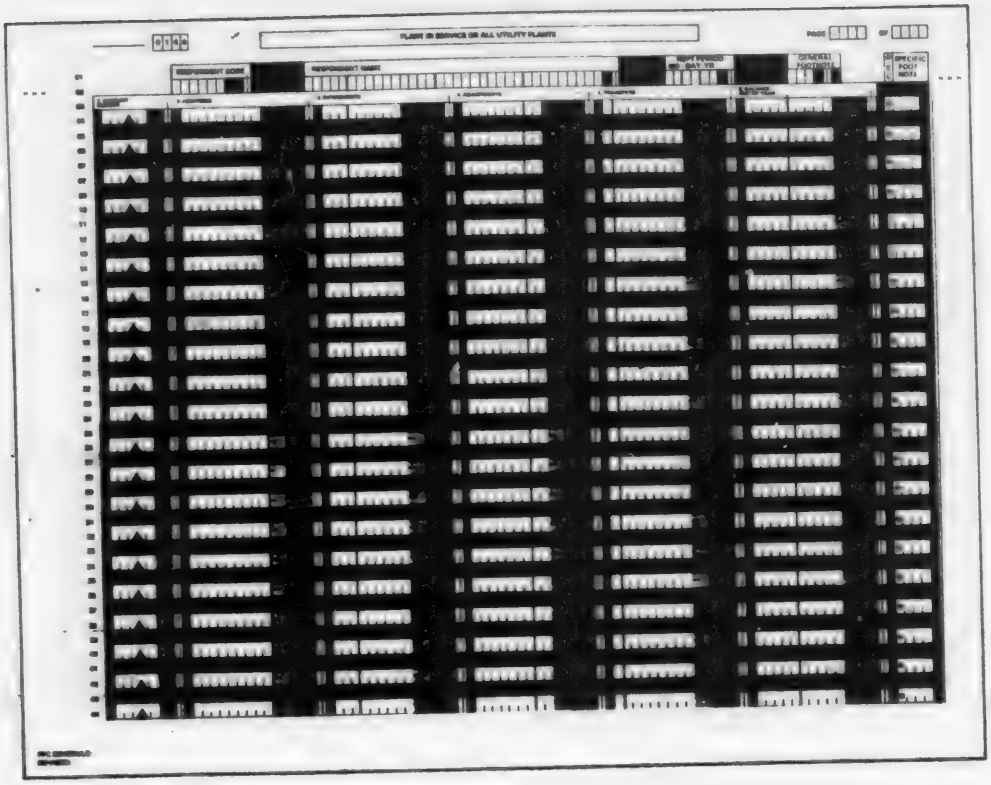

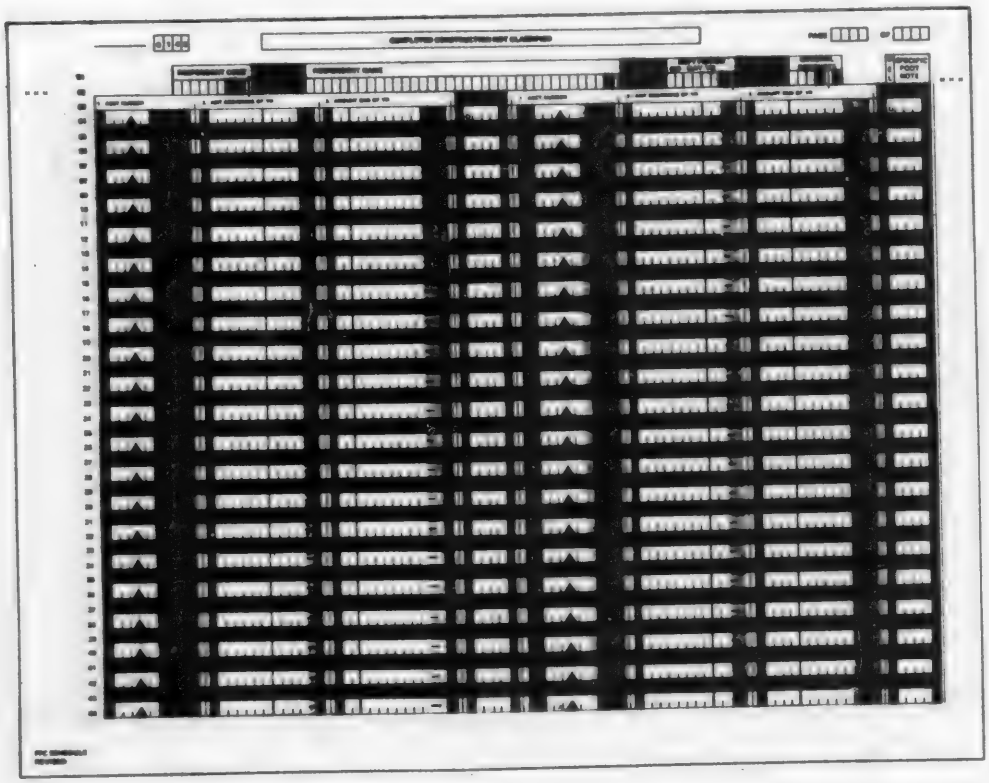

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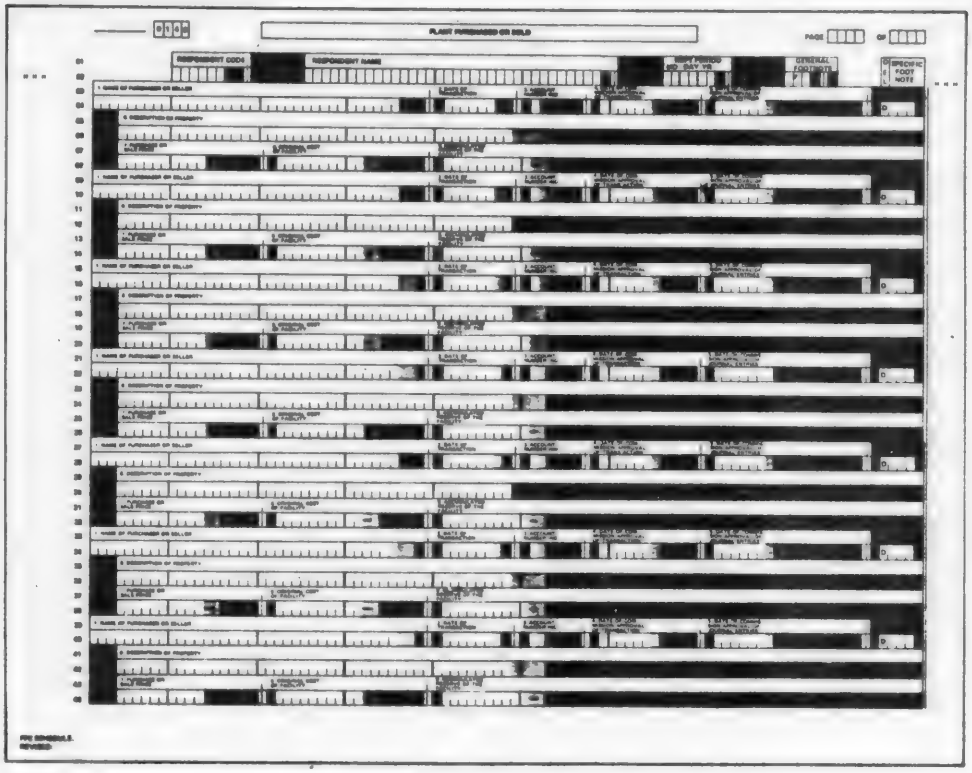

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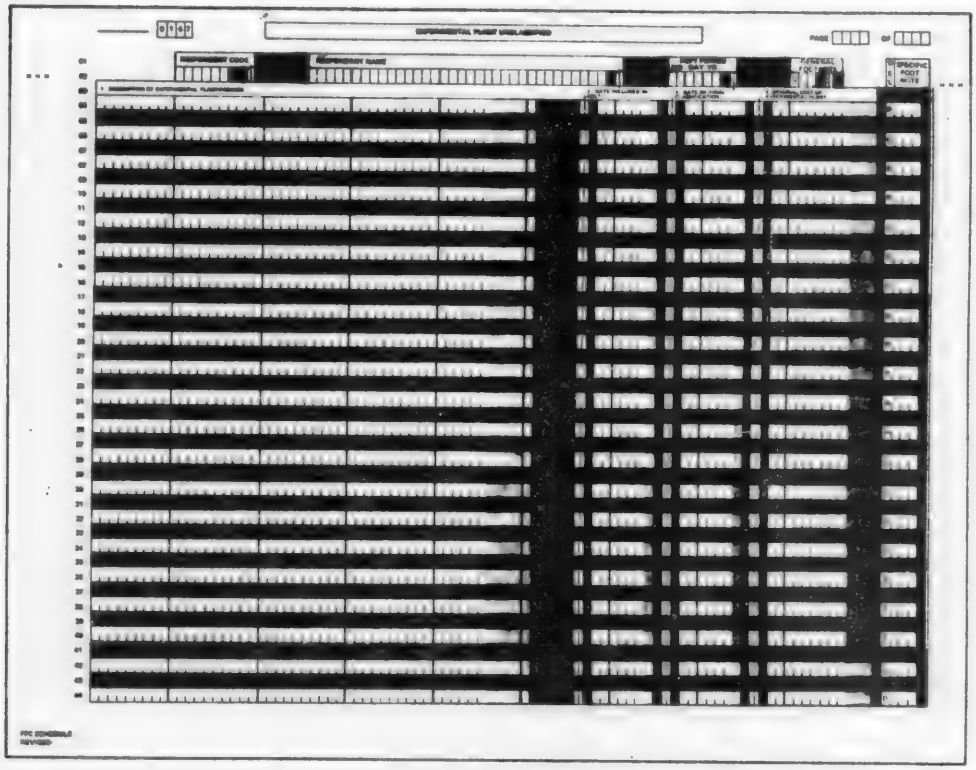

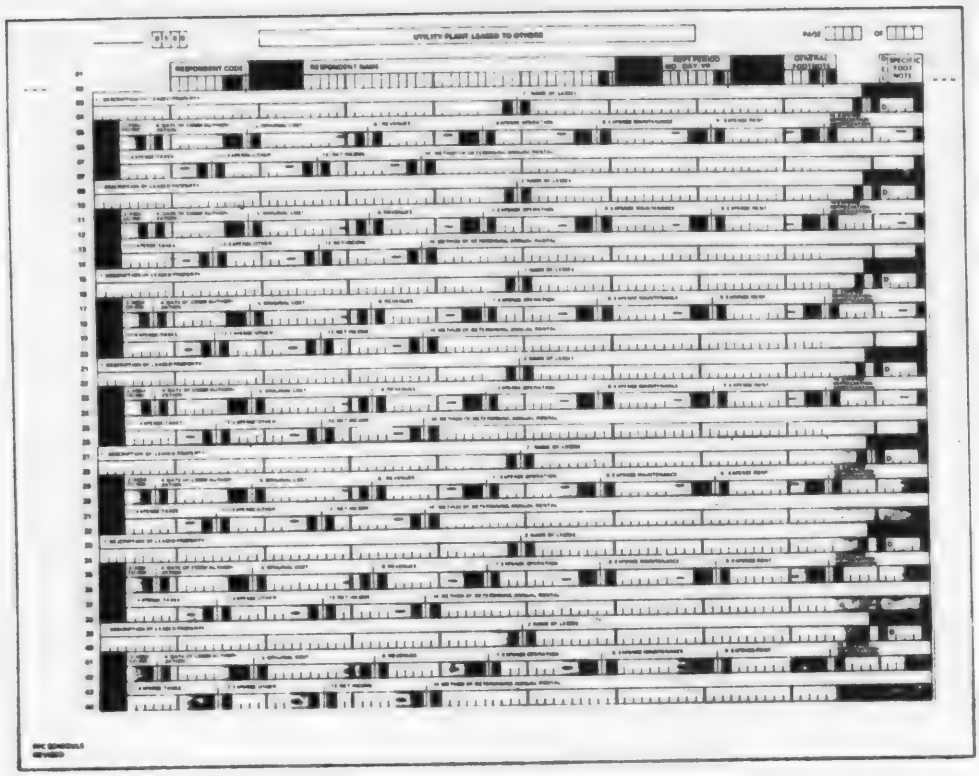
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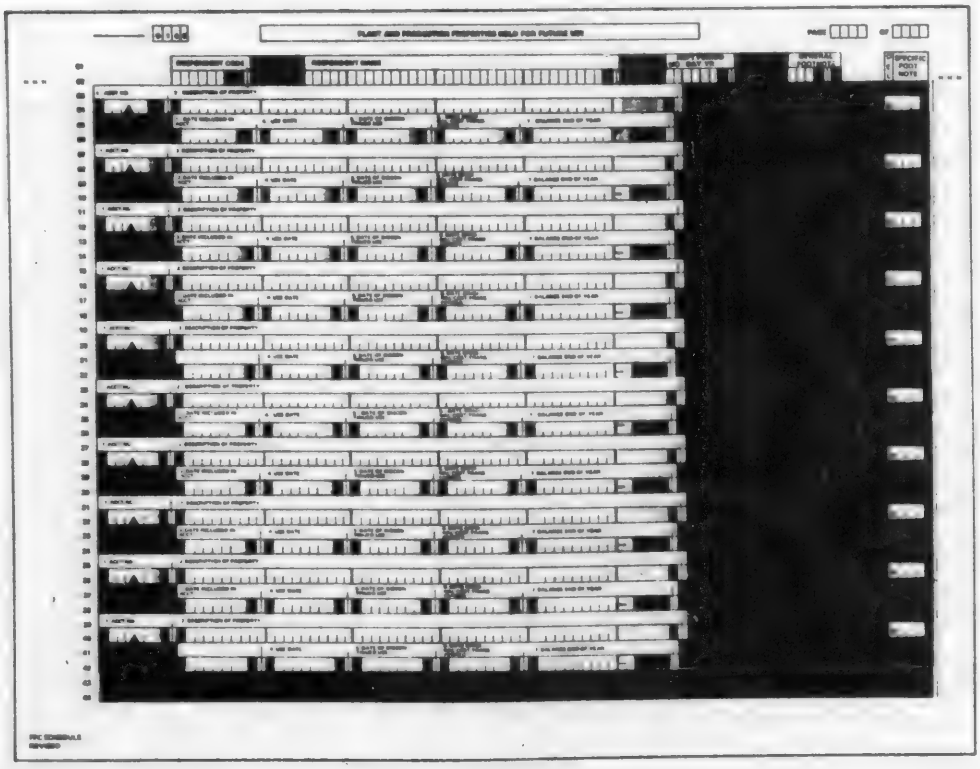
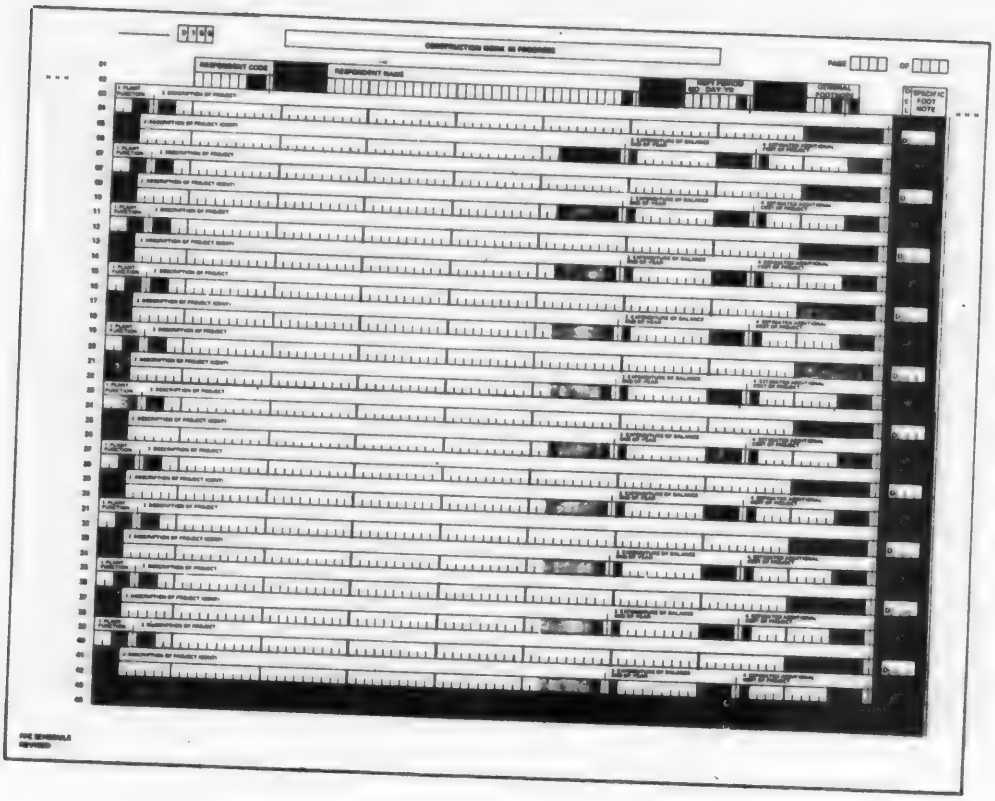
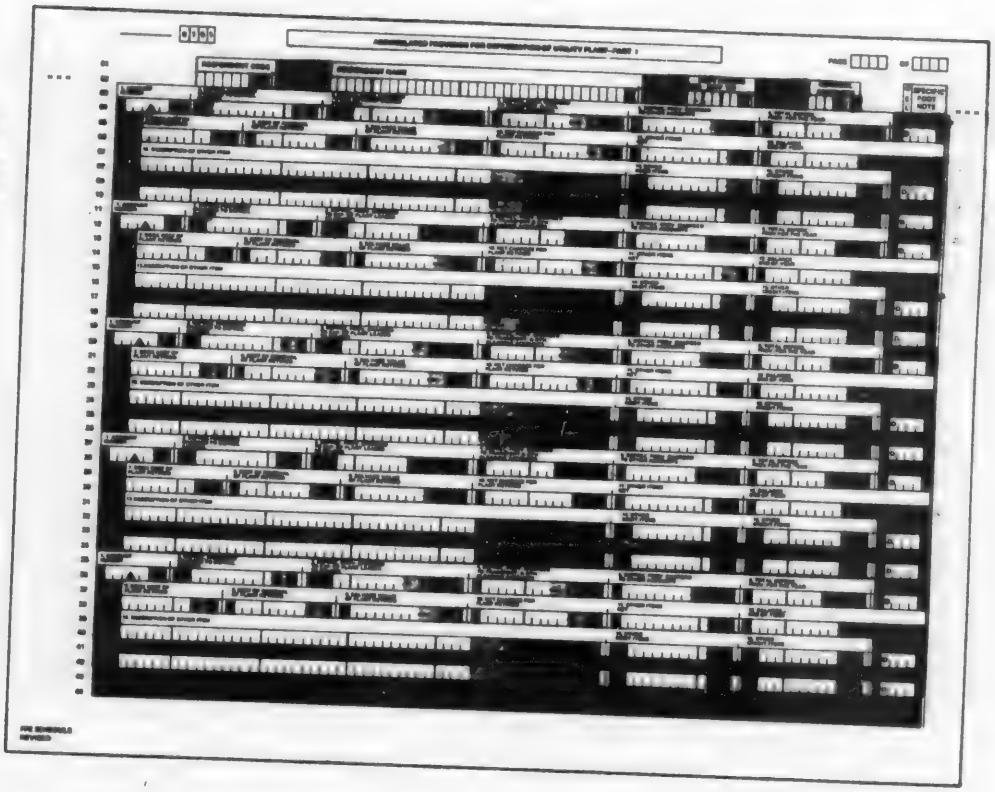
RESPONDENT CODE
RESPONDENT NAME
SUPPLEMENTAL PERIOD
GENERAL FOOTNOTE
SPECIFIC FOOT NOTE


PLANT AND PROGRAMS PROPERTIES HELD FOR FUTURE USE
RESPONDENT CODE
RESPONDENT NAME
GENERAL FOOTNOTE
SPECIFIC FOOT NOTE





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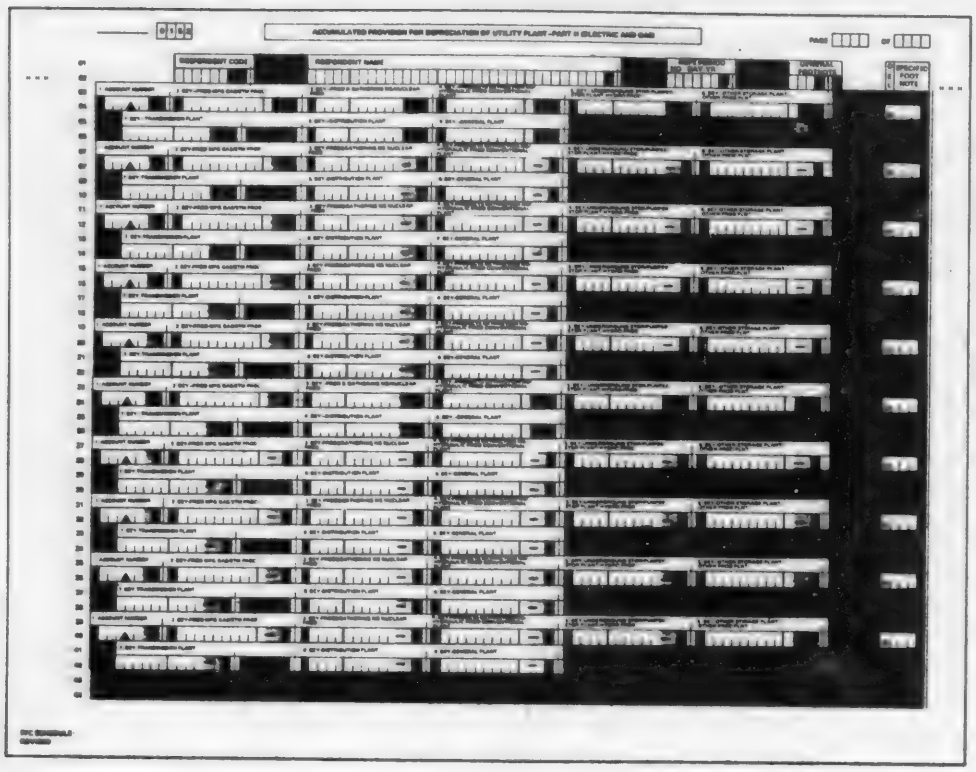

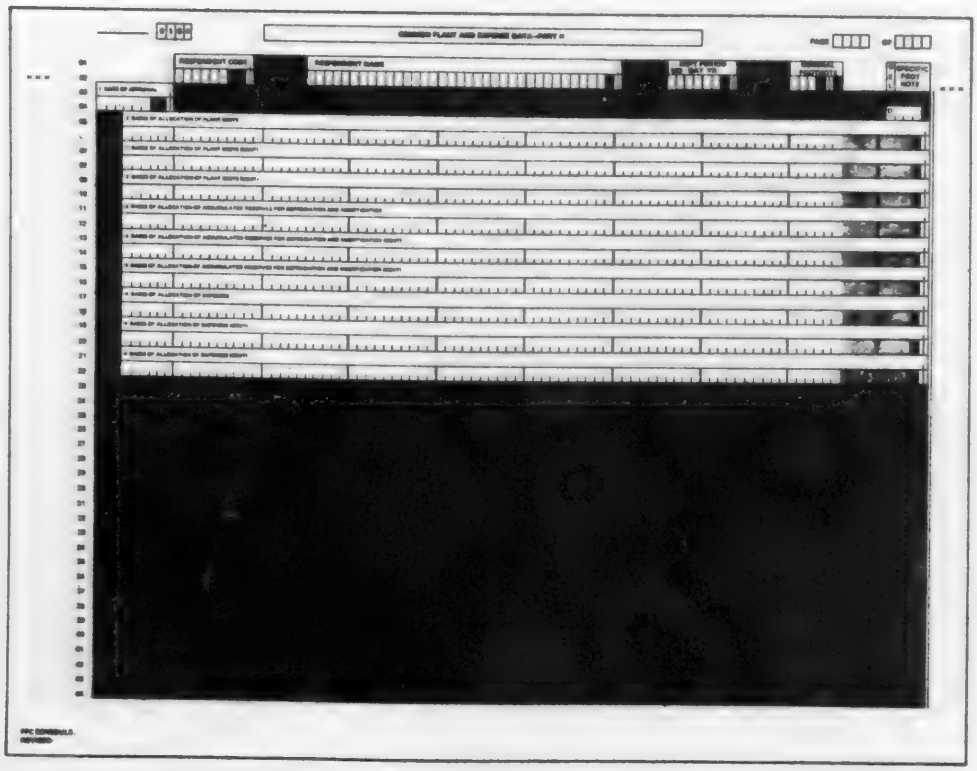

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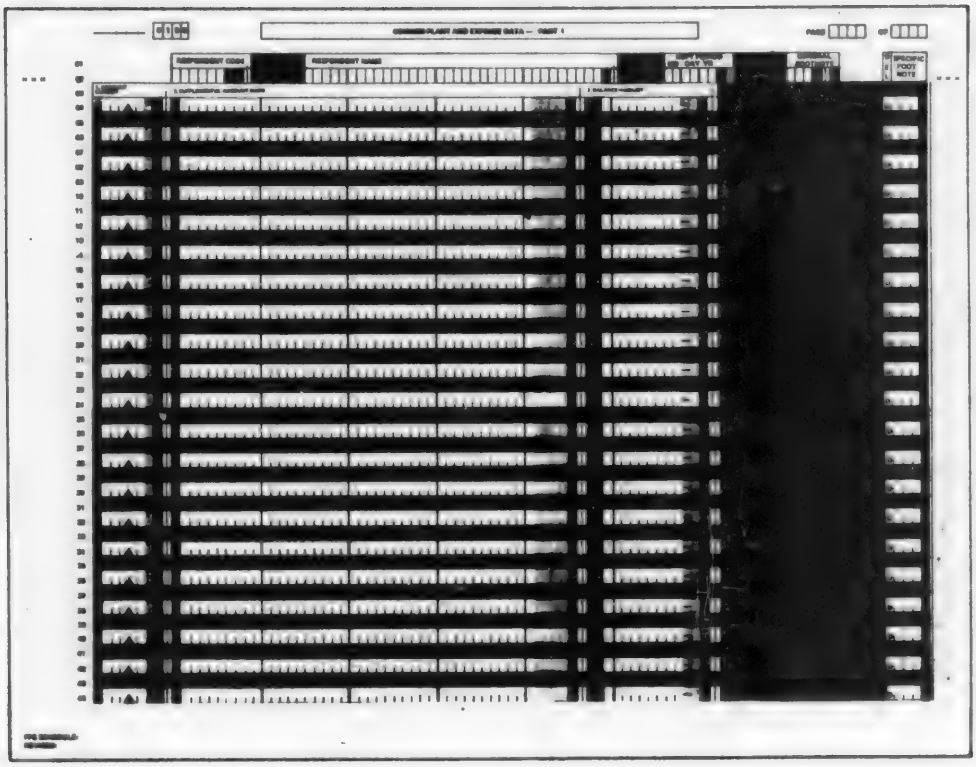

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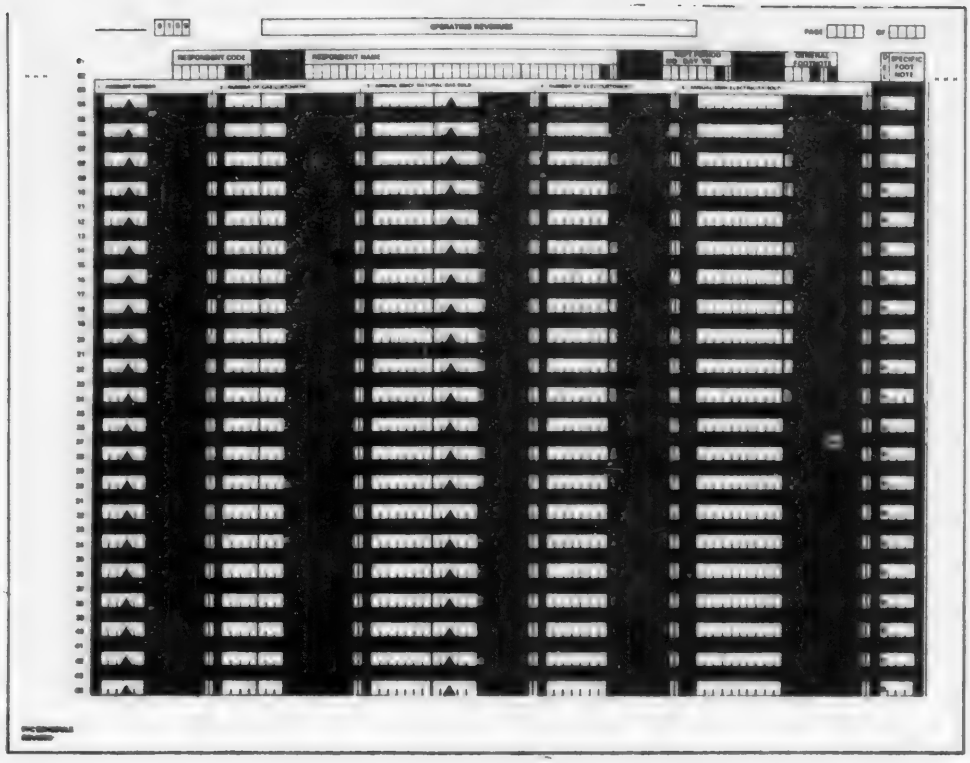

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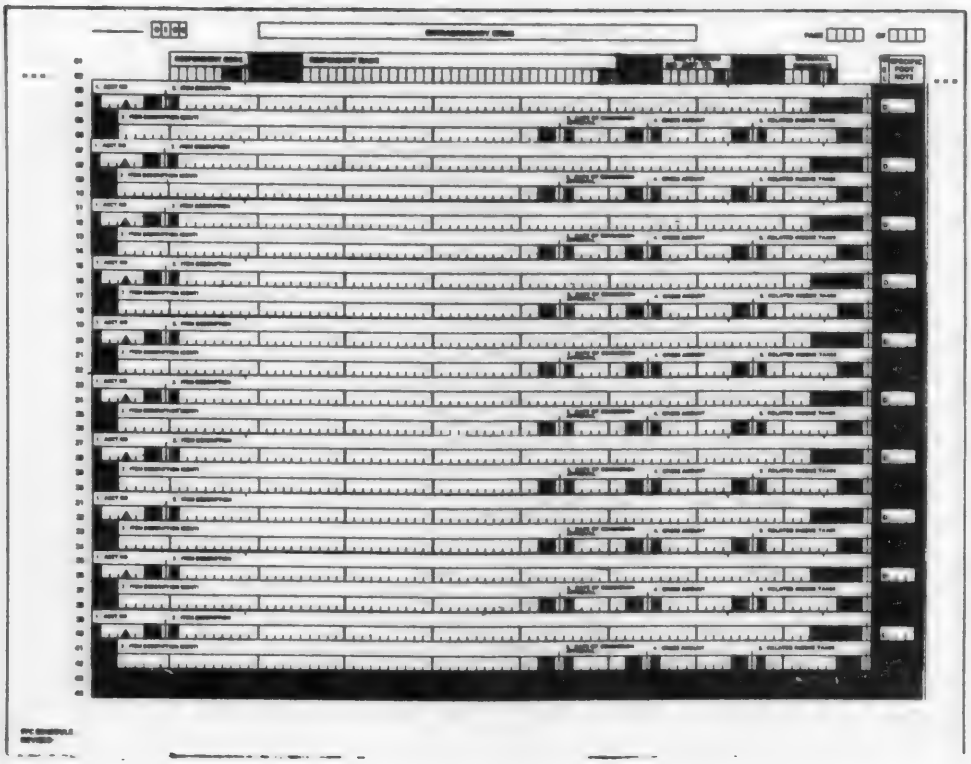

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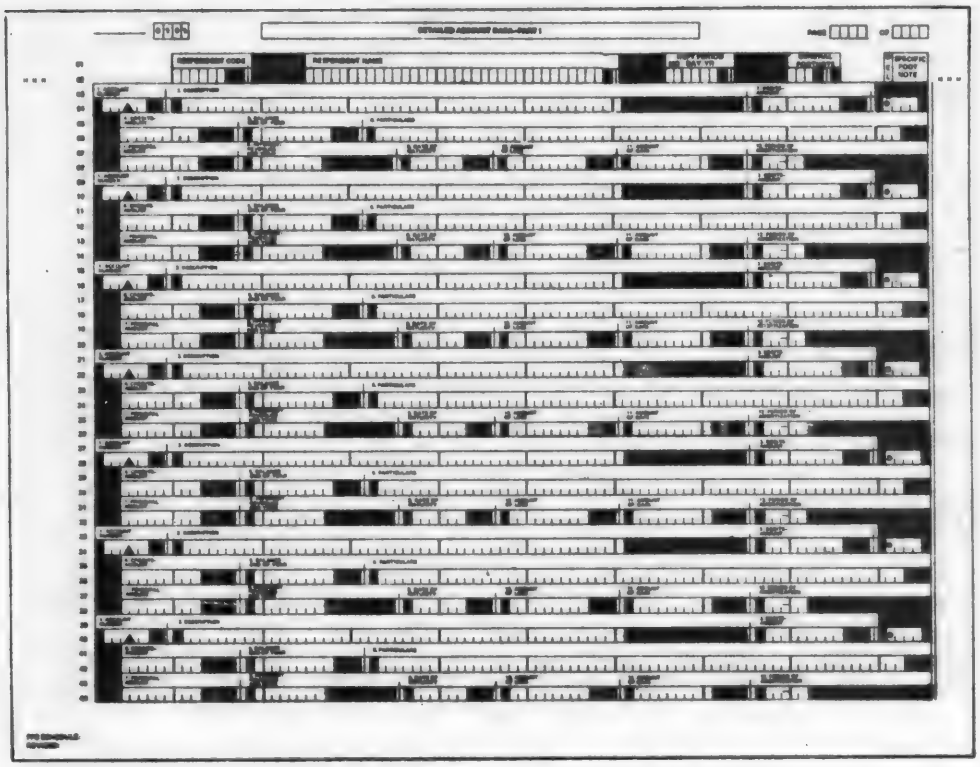

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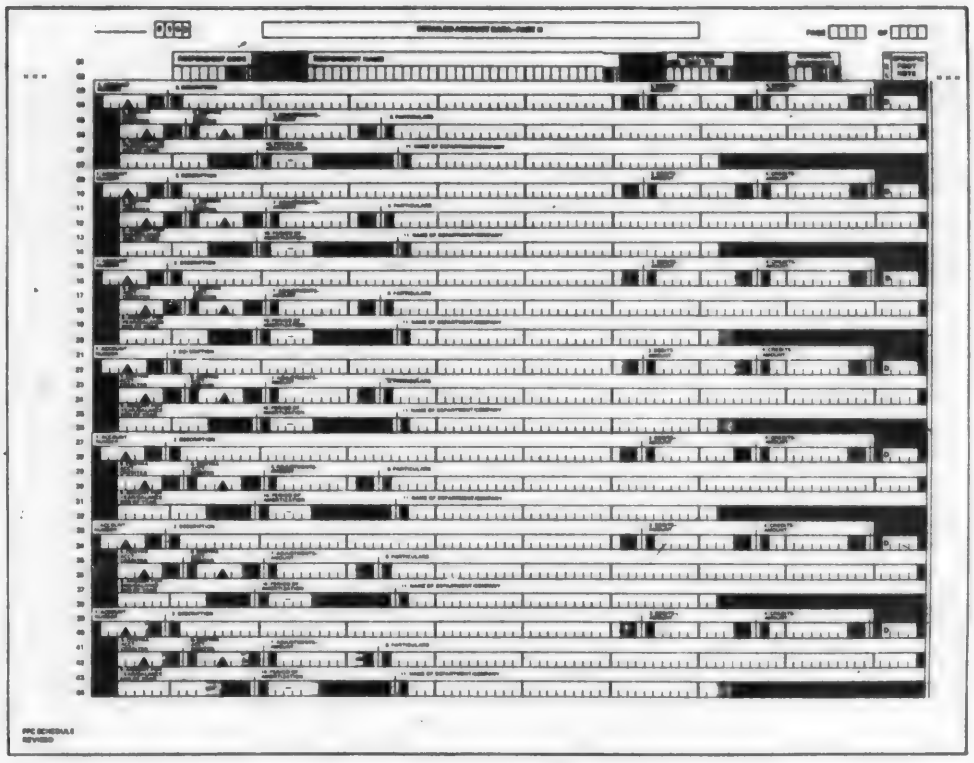

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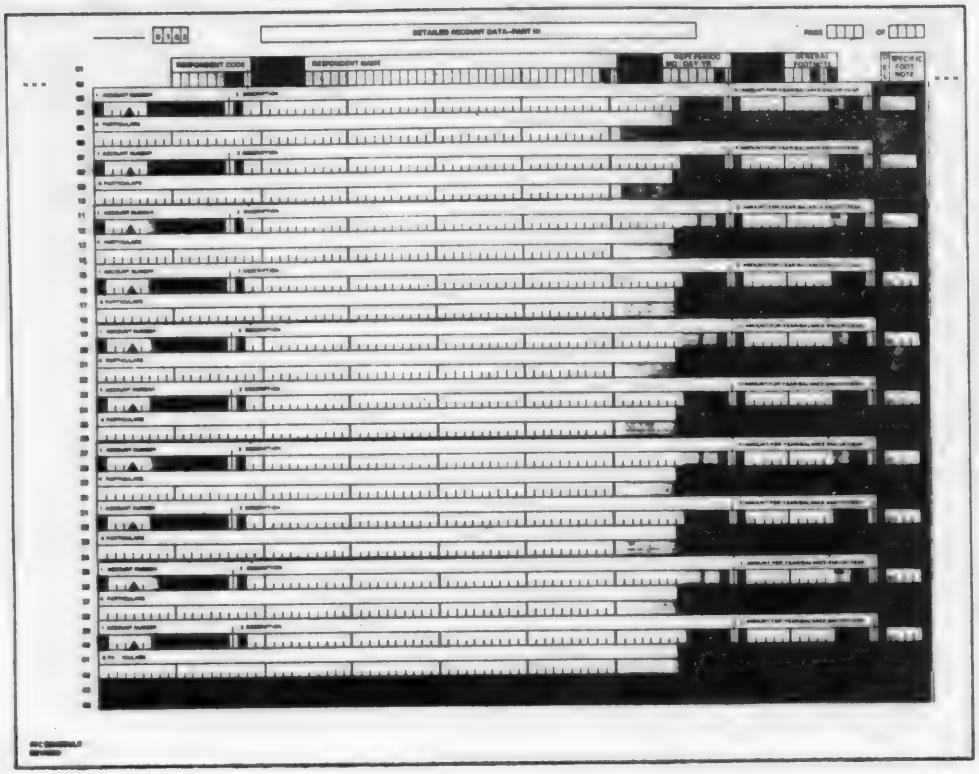

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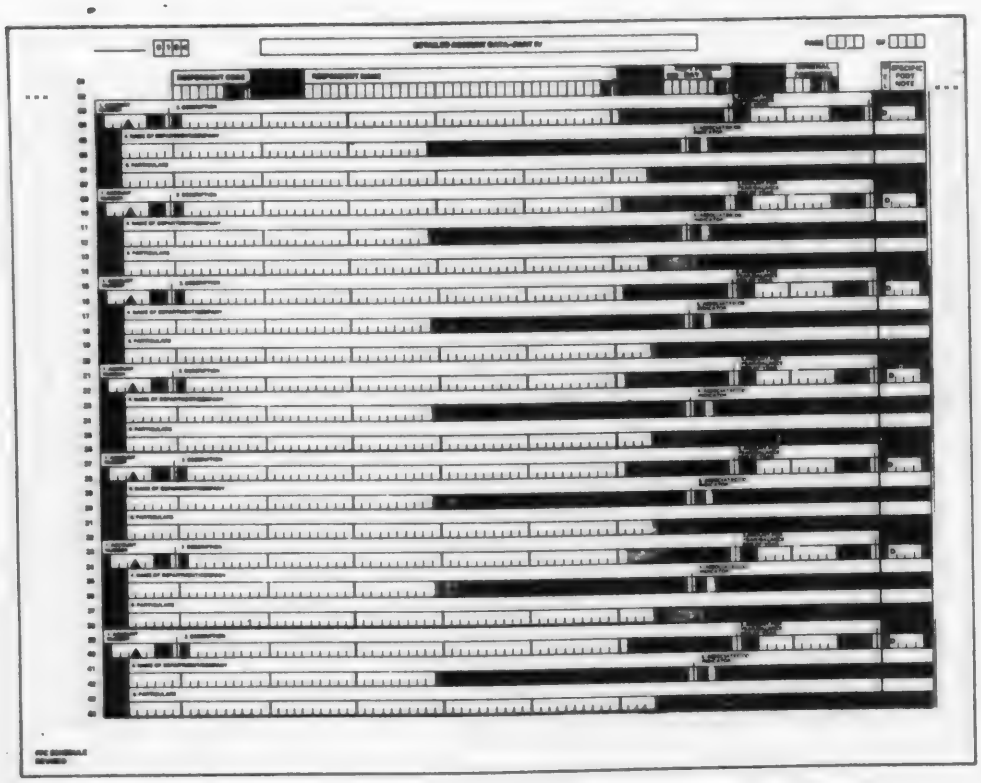

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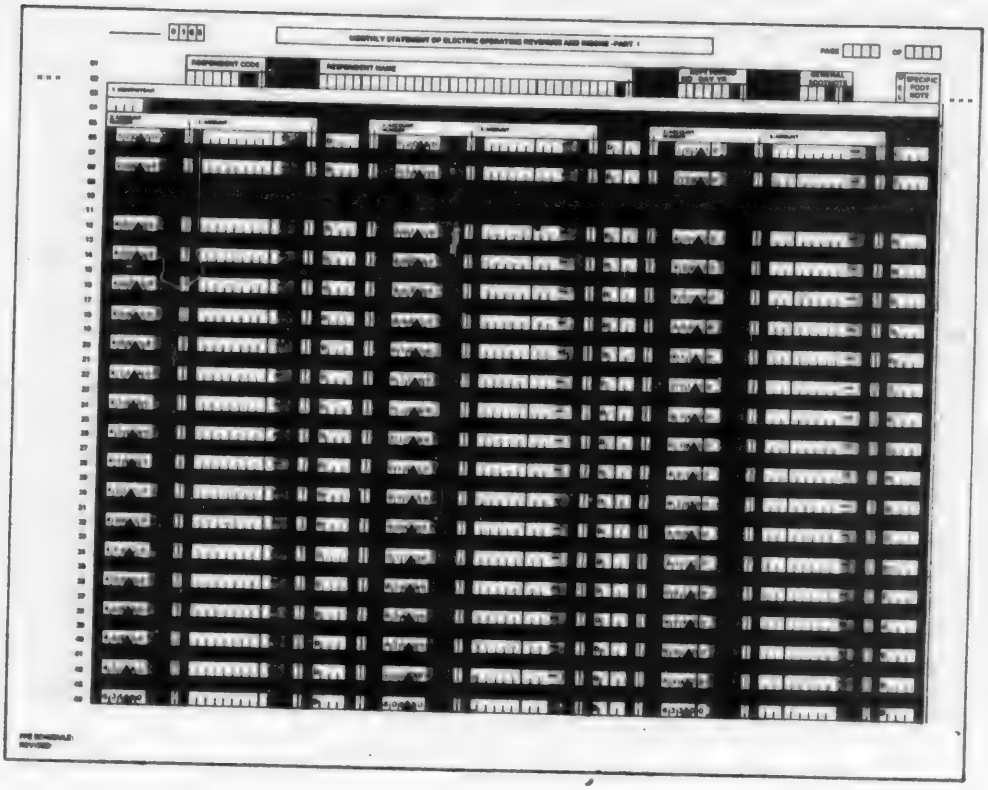

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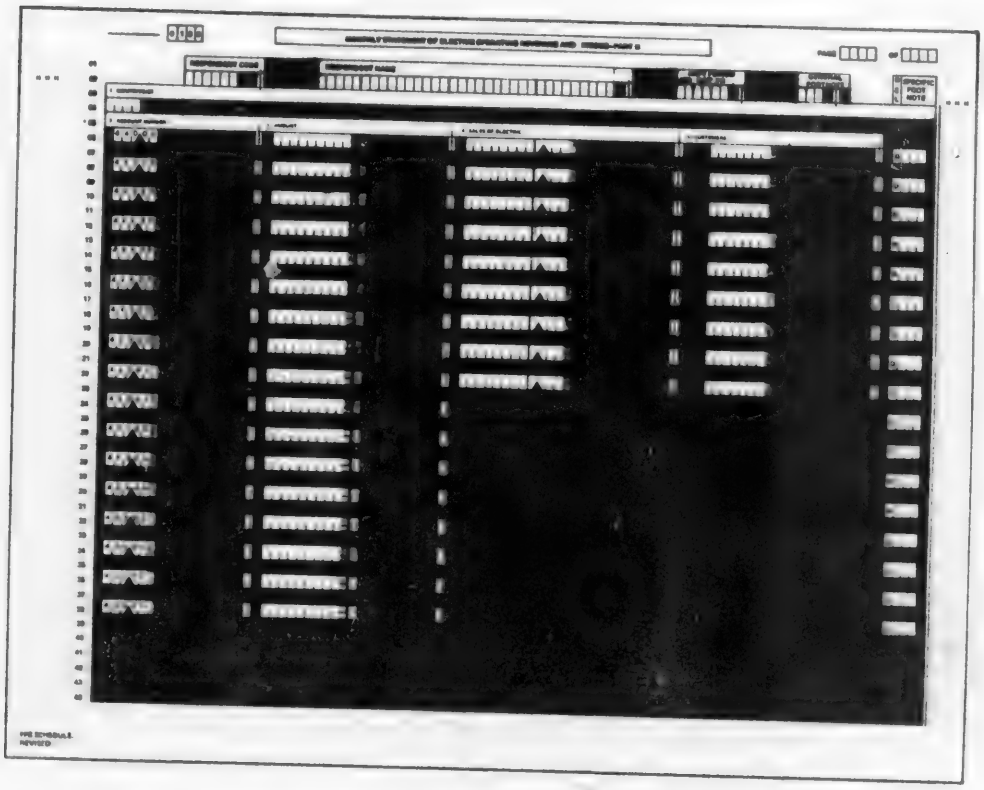

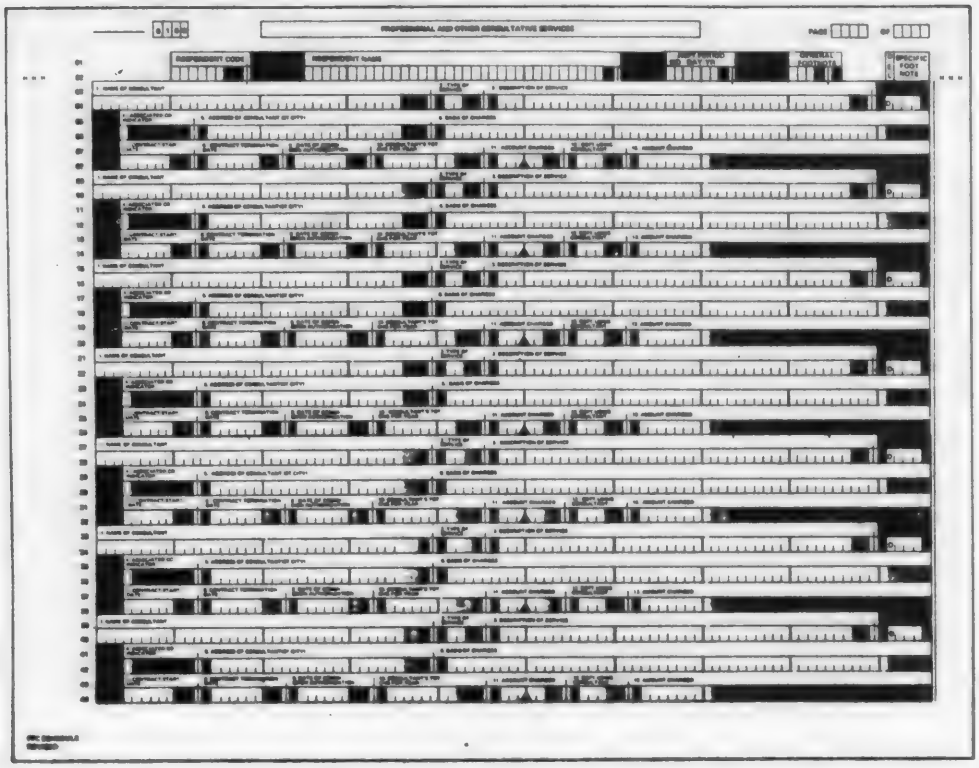

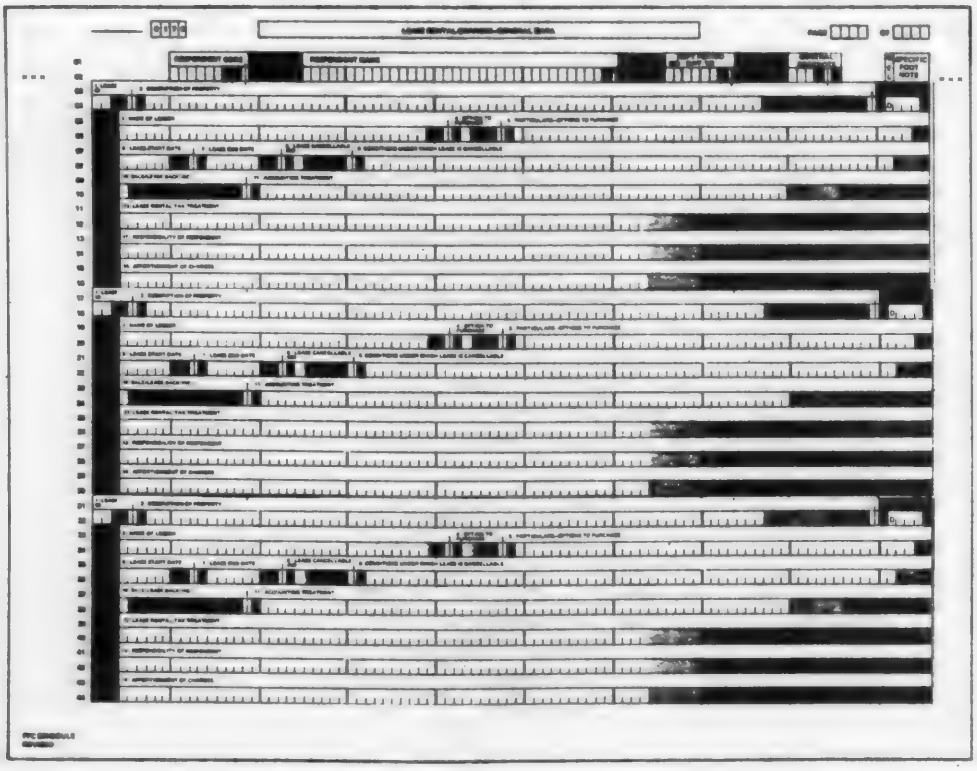

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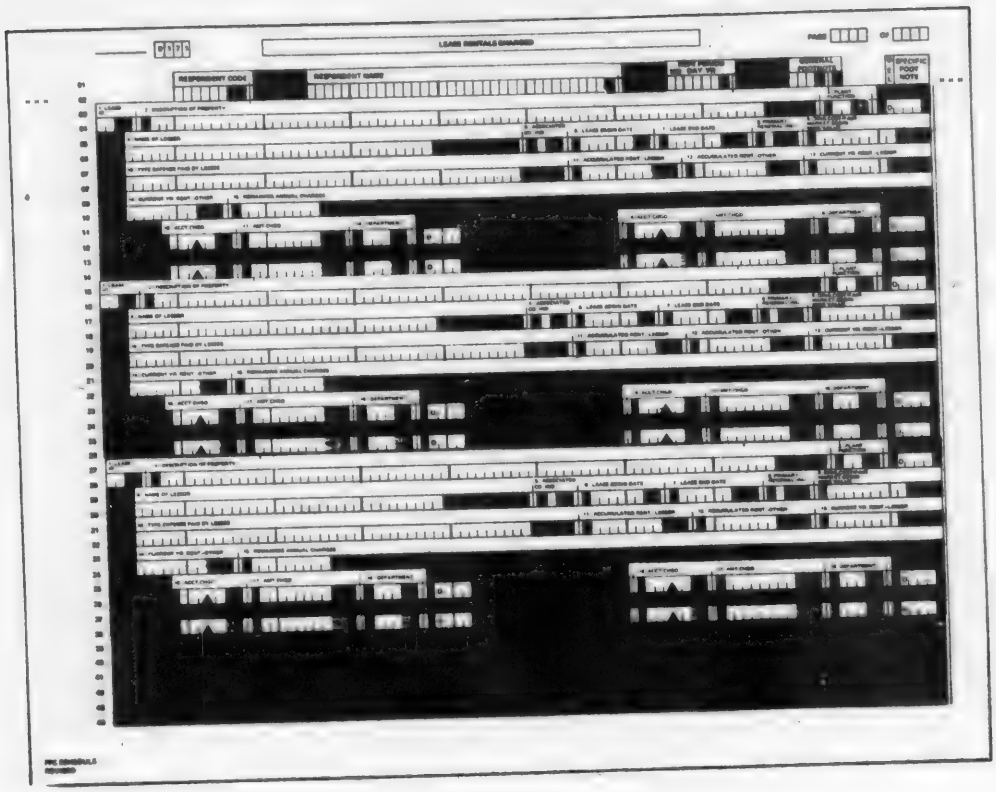

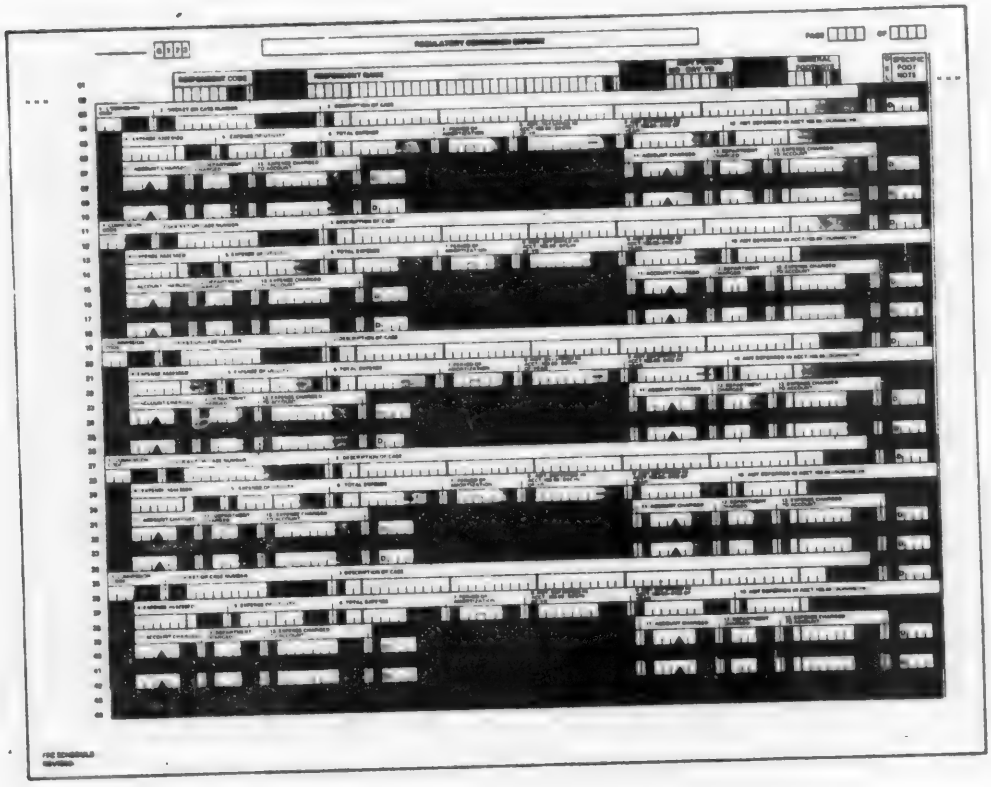

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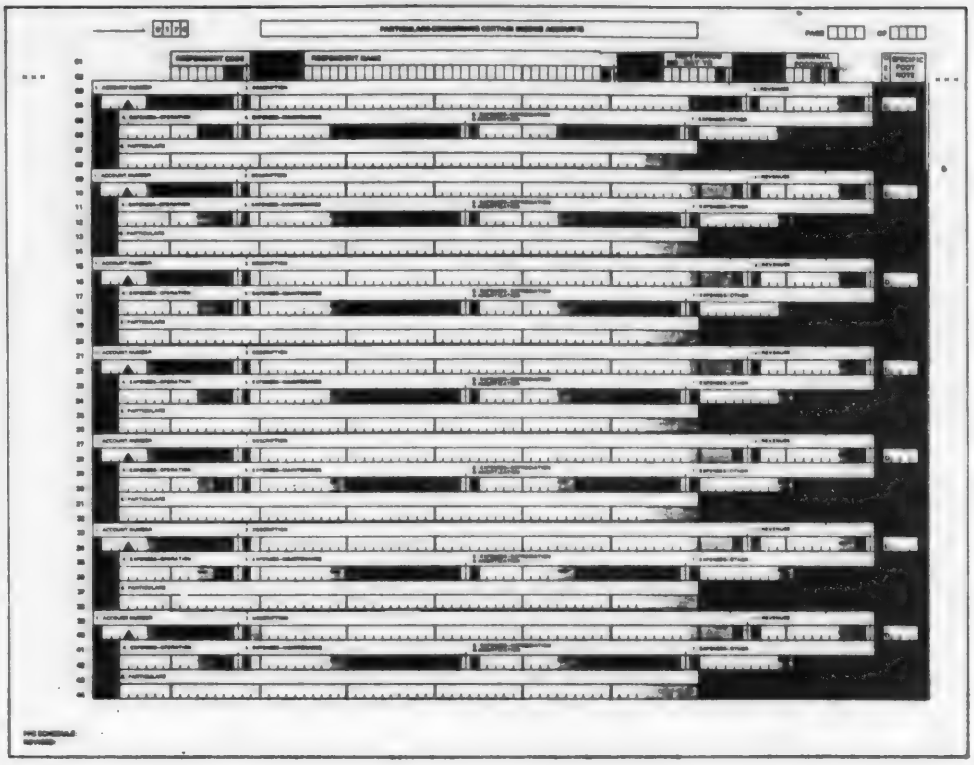

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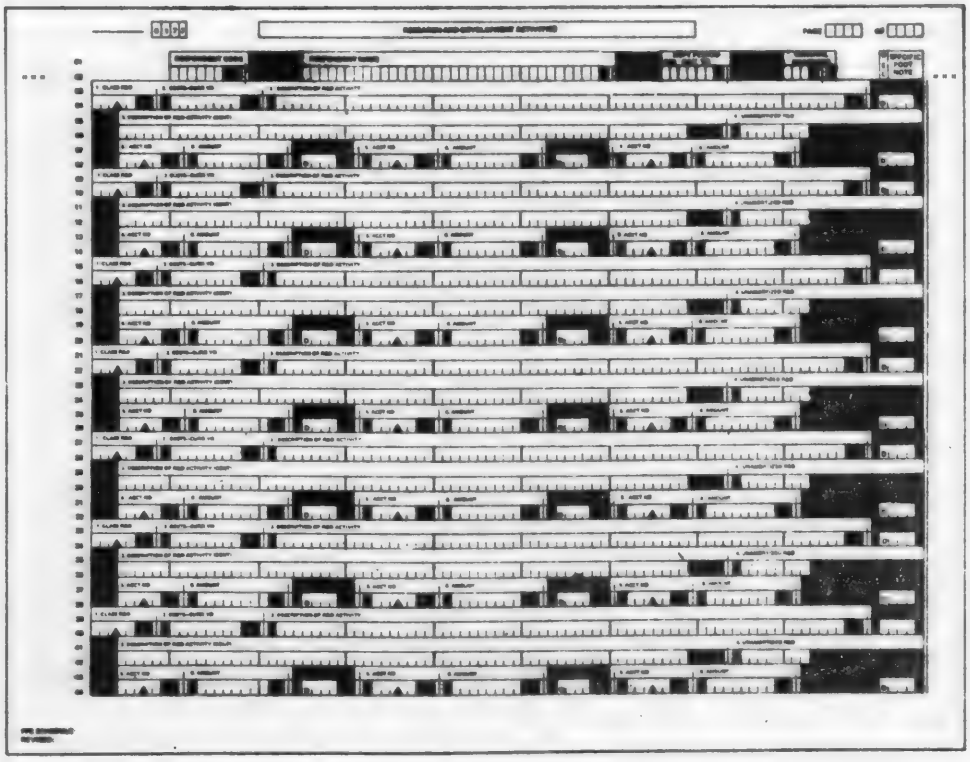

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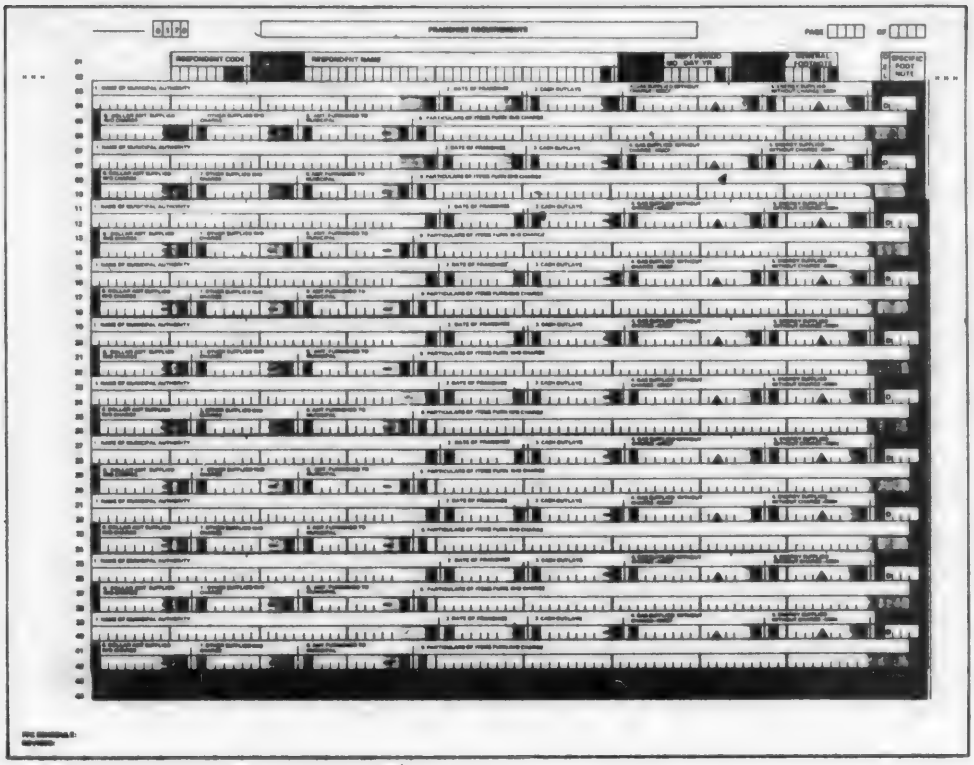

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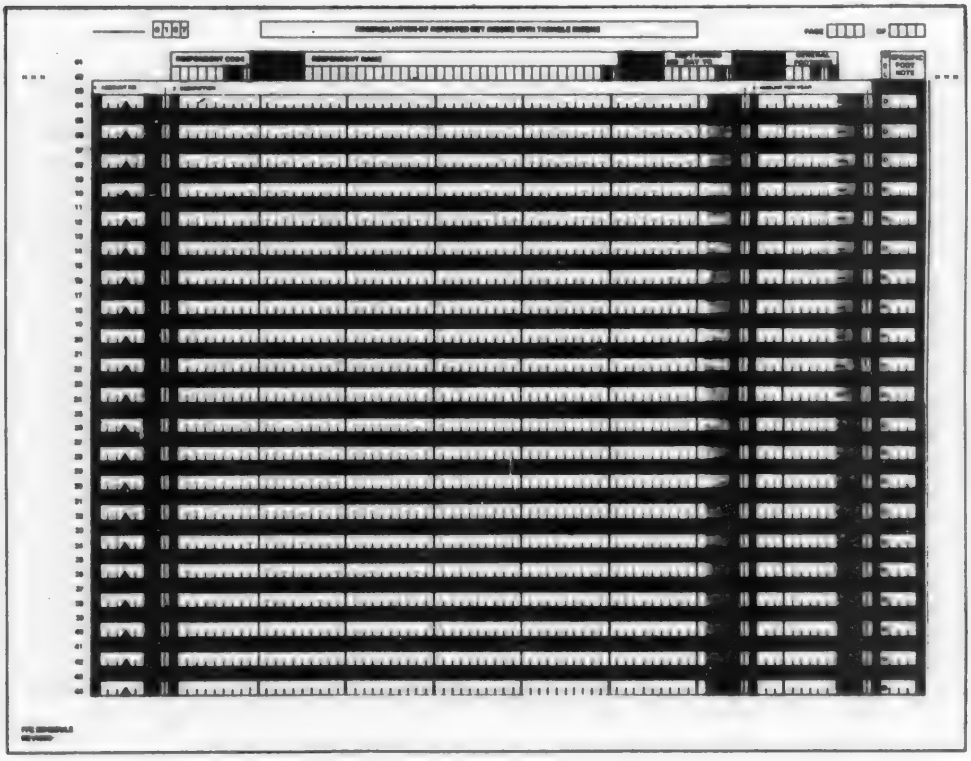

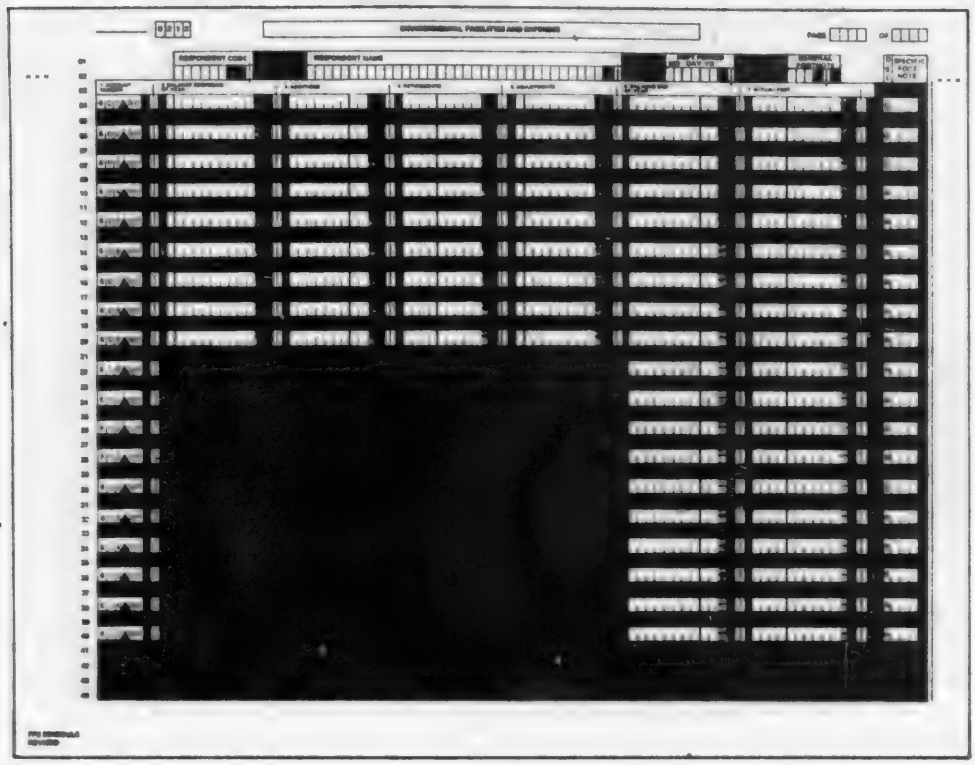

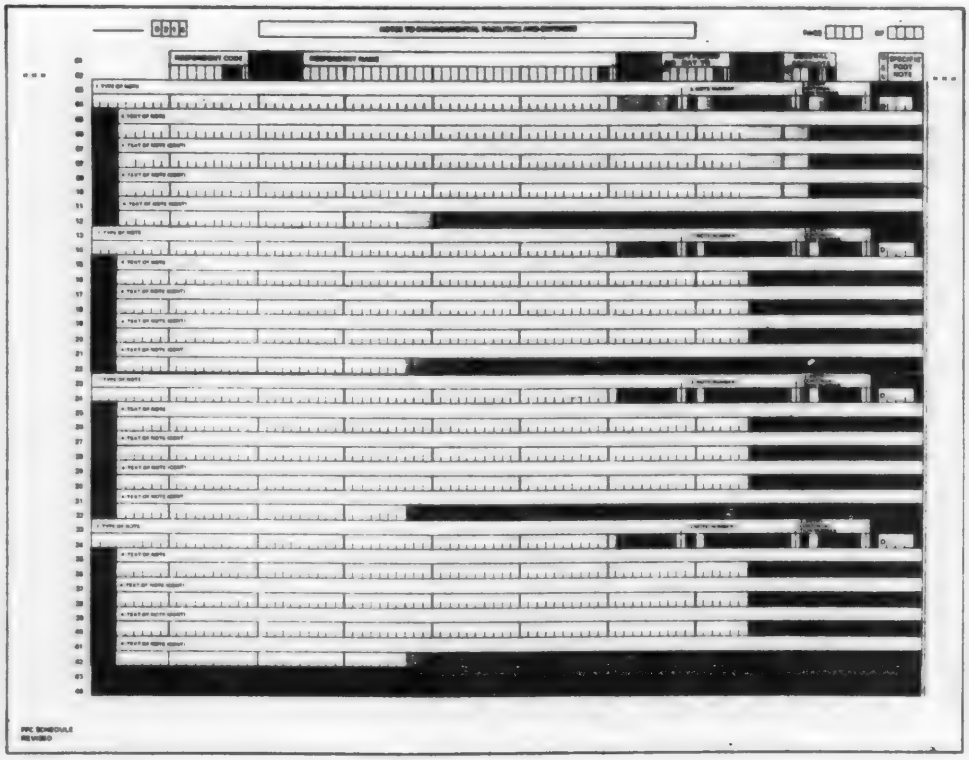

SAMPLE

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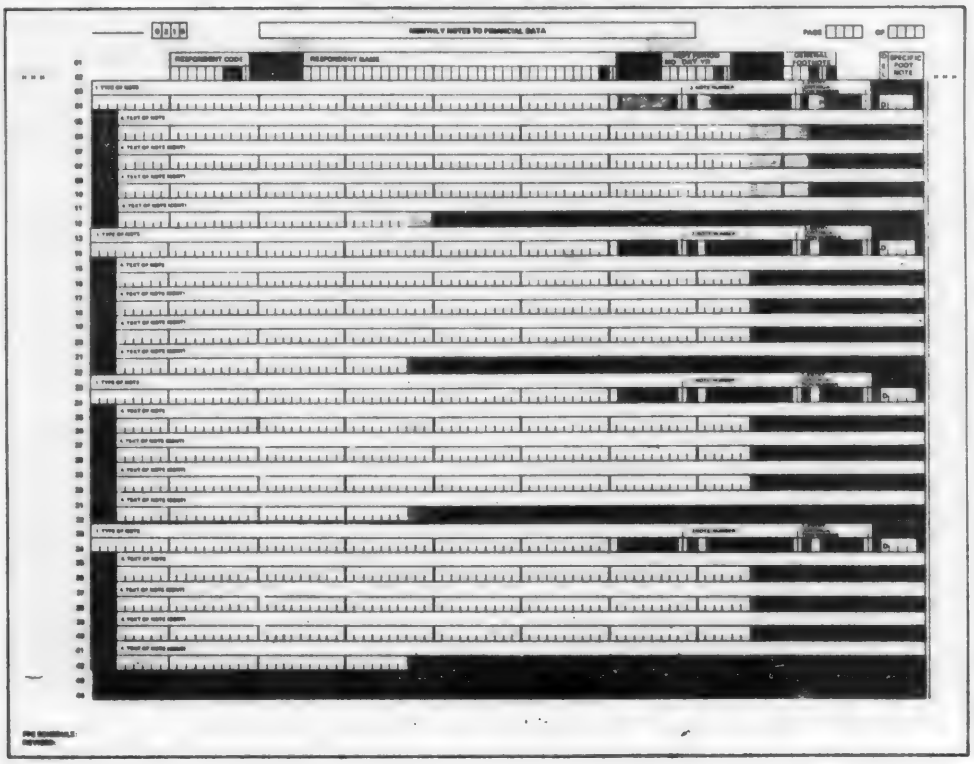

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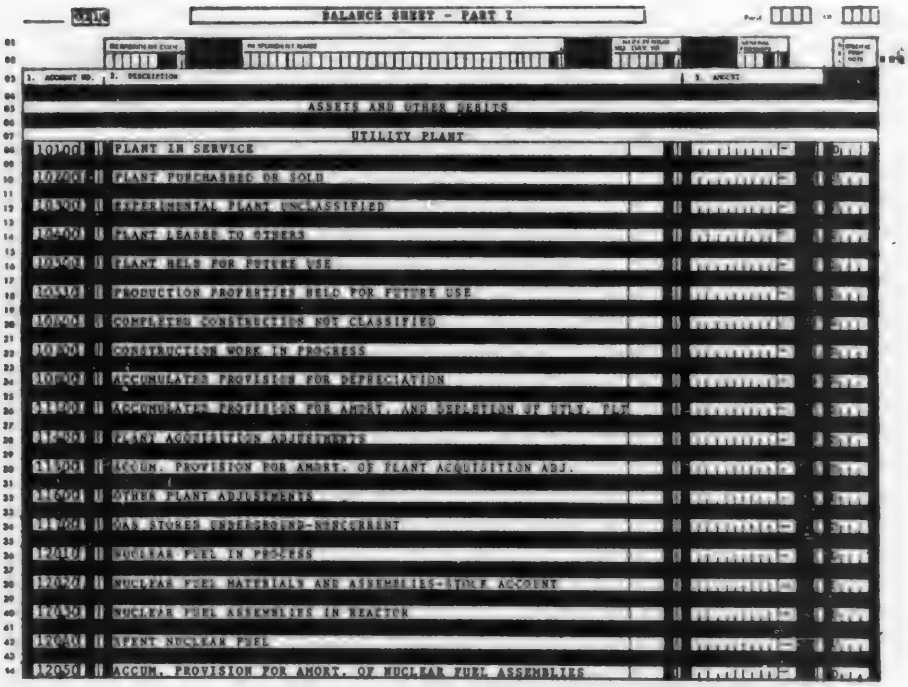


SAMPLE

BALANCE SHEET - PART XI

1. ACCOUNT NO.	2. DESCRIPTION	3. AMOUNT
12090	NET UTILITY PLANT	
	OTHER PROPERTY AND INVESTMENTS	
12300	NONUTILITY PROPERTY	
12400	ACCUM. PROVISION FOR DEPR. AND AM. RT. OF NONUTIL. PROP.	
12500	INVESTMENT IN ASSOCIATED COMPANIES	
12600	INVESTMENT IN SUBSIDIARY COMPANIES	
12700	OTHER INVESTMENTS	
12800	SINKING FUNDS	
12850	DEPRECIATION FUND	
12900	AMORTIZATION FUND-FEDERAL	
12950	OTHER SPECIAL FUNDS	
12990	TOTAL OTHER PROPERTY AND INVESTMENTS	
	CURRENT AND ACCRUED ASSETS	
13100	CASH	
13200	INVESTMENT SPECIAL DEPOSITS	
13300	DIVIDEND SPECIAL DEPOSITS	
13400	OTHER SPECIAL DEPOSITS	
13500	WORKING FUNDS	
13600	TEMPORARY CASH INVESTMENTS	
13700	NOTES RECEIVABLE	
13800	CUSTOMER ACCOUNTS RECEIVABLE	
13900	OTHER ACCOUNTS RECEIVABLE	
14000	ACCUM. PROVISION FOR UNCOLLECTABLE ACCOUNTS-CREDIT	

BALANCE SHEET - PART XII

1. ACCOUNT NO.	2. DESCRIPTION	3. AMOUNT
14500	NOTES RECEIVABLE FROM ASSOCIATED COMPANIES	
14600	ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES	
14700	FUEL STOCK	
14800	FUEL STOCK EXPENSE UNDISTRIBUTED	
14900	RESIDUALS	
15000	PLANT MATERIALS AND OPERATING SUPPLIES	
15100	MERCHANDISE	
15200	OTHER MATERIALS AND SUPPLIES	
15300	NUCLEAR MATERIALS HELD FOR SALE	
15400	STORES EXPENSE UNDISTRIBUTED	
15500	GAS STORED UNDERGROUND-CURRENT	
15600	LIQUEFIED NATURAL GAS STORED	
15700	PREPAYMENTS	
15800	ADVANCES FOR GAS EXPLORATION, DEVELOPMENT AND PROD.	
15900	OTHER ADVANCES FOR GAS	
16000	INTEREST AND DIVIDENDS RECEIVABLE	
16100	RENTS RECEIVABLE	
16200	ACCRUED UTILITY REVENUES	
16300	MISCELLANEOUS CURRENT AND ACCRUED ASSETS	
16400	TOTAL CURRENT AND ACCRUED ASSETS	
16500	UNAMORTIZED DEBT EXPENSE	

SAMPLE

02B9 BALANCE SHEET - PART IV

1. ACCOUNT NO.	2. DESCRIPTION	3. AMOUNT
182001	EXTRAORDINARY PROPERTY LOSSES	
183001	PRELIMINARY SURVEY AND INVESTIGATION CHARGES	
184001	WORK PRELIMINARY SURVEY AND INVESTIGATION CHARGES	
185001	CLEARING ACCOUNTS	
186001	TEMPORARY FACILITIES	
187001	MISCELLANEOUS DEFERRED DEBITS	
188001	DEFERRED LOSSES FROM DISPOSITION OF UTILITY PLANT	
189001	RESEARCH AND DEVELOPMENT EXPENDITURES	
190001	UNAMORTIZED LOSS ON REACQUIRED DEBT	
191001	ACCUMULATED DEFERRED INCOME TAXES	
192001	UNRECOVERED PURCHASE GAS COSTS	
193001	TOTAL DEFERRED DEBITS	
194001	TOTAL ASSETS AND OTHER DEBITS	

SAMPLE

02B9 BALANCE SHEET - PART V

1. ACCOUNT NO.	2. DESCRIPTION	3. AMOUNT
	LIABILITIES AND OTHER CREDITS	
	PROPRIETARY CAPITAL	
201001	COMMON STOCK ISSUED	
202001	COMMON STOCK SUBSCRIBED	
203001	COMMON STOCK LIABILITY FOR CONVERSION	
204001	PREFERRED STOCK ISSUED	
205001	PREFERRED STOCK SUBSCRIBED	
206001	PREFERRED STOCK LIABILITY FOR CONVERSION	
207001	PREMIUM ON CAPITAL STOCK	
208001	DONATIONS RECEIVED FROM STOCKHOLDERS	
209001	REDUCTION IN PAR OR STATED VALUE OF CAPITAL STOCK	
210001	GAIN ON RESALE OR CANCELLATION OF REACQUIRED CAP. STOCK	
211001	MISCELLANEOUS PAID-IN CAPITAL	
212001	INSTALLMENTS RECEIVED ON CAPITAL STOCK	
213001	DISCOUNT ON CAPITAL STOCK	
214001	CAPITAL STOCK EXPENSE	
215001	APPROPRIATED RETAINED EARNINGS	
216001	UNAPPROPRIATED RETAINED EARNINGS	
217001	UNAPPROPRIATED UNDISTRIBUTED SUBSIDIARY EARNINGS	
218001	REACQUIRED CAPITAL STOCK	
219001	TOTAL PROPRIETARY CAPITAL	

BALANCE SHEET - PART VI

1. ACCOUNT NO.	2. DESCRIPTION	3. AMOUNT
	LONG-TERM DEBT	
224200	BONDS	
224300	REACQUIRED BONDS	
224400	ADVANCES FROM ASSOCIATED COMPANIES	
224500	OTHER LONG-TERM DEBT	
224600	UNAMORTIZED PREMIUM ON LONG-TERM DEBT	
224700	UNAMORTIZED DISCOUNT ON LONG-TERM DEBT-DEBIT	
224900	TOTAL LONG TERM DEBT	
232100	NOTES PAYABLE	
232200	ACCOUNTS PAYABLE	
232300	NOTES PAYABLE TO ASSOCIATED COMPANIES	
232400	ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES	
232500	CUSTOMER DEPOSITS	
232600	TAXES ACCRUED	
232700	INTEREST ACCRUED	
232800	DIVIDENDS DECLARED	
232900	MATURED LONG-TERM DEBT	
233000	MATURED INTEREST	
233100	TAX COLLECTIONS PAYABLE	
233200	MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES	
230900	TOTAL CURRENT AND ACCRUED LIABILITIES	

SAMPLE

BALANCE SHEET - PART VII

1. ACCOUNT NO.	2. DESCRIPTION	3. AMOUNT
	DEFERRED CREDITS	
255200	CUSTOMER ADVANCES FOR CONSTRUCTION	
255300	OTHER DEFERRED CREDITS	
255500	ACCUMULATED DEFERRED INVESTMENT TAX CREDITS	
255600	DEFERRED GAINS FROM DISPOSITION OF UTILITY PLANT	
255700	UNAMORTIZED GAIN ON REACQUIRED DEBT	
255800	ACCUM. DEFERRED INCOME TAXES-ACCELERATED AMORT. PROP.	
255900	ACCUM. DEFERRED INCOME TAXES-OTHER PROPERTY	
256000	ACCUM. DEFERRED INCOME TAXES-OTHER	
256900	TOTAL DEFERRED CREDITS	
	OPERATING RESERVES	
262000	PROPERTY INSURANCE RESERVE	
263000	INJURIES AND DAMAGES RESERVE	
264000	PENSIONS AND BENEFITS RESERVE	
264100	AMORTIZATION RESERVE-FEDERAL	
264200	MISCELLANEOUS OPERATING RESERVES	
264900	TOTAL OPERATING RESERVES	
265900	TOTAL LIABILITIES AND OTHER CREDITS	

SAMPLE

0223 STATEMENT OF INCOME FOR THE YEAR - PART I

1. ACCOUNT NO.	2. DESCRIPTION	3. AMOUNT
	TOTAL UTILITY OPERATING INCOME	
	OPERATING REVENUES:	
40000	OPERATING REVENUES	
41200	REVENUES FROM PLANT LEASED TO OTHERS	
	OPERATING EXPENSES:	
40100	OPERATING EXPENSE	
40200	MAINTENANCE EXPENSE	
40300	DEPRECIATION EXPENSE	
40400	AMORTIZATION OF LIMITED-TERM PLANT	
40410	AMORT AND DEPLETION OF NATURAL GAS LAND AND LAND RIGHTS	
40420	AMORT OF UNDERGROUND STORAGE LAND AND LAND RIGHTS	
40430	AMORTIZATION OF OTHER LIMITED-TERM GAS PLANT	
40500	AMORTIZATION OF OTHER PLANT	
40600	AMORTIZATION OF PLANT ACQUISITION ADJUSTMENTS	
40710	AMORTIZATION OF PROPERTY LOSSES	
40720	AMORTIZATION OF CONVERSION EXPENSES	
40810	TAXES OTHER THAN INCOME TAXES-UTILITY OPERATING INCOME	
40910	INCOME TAXES-UTILITY OPERATING INCOME	
41010	PROV FOR DEFERRED INC TAXES-UTILITY OPERATING INCOME	
41110	PROV FOR DEF INC TAXES-CREDIT UTILITY OPERATING INCOME	
41210	INVESTMENT TAX CREDIT ADJ-UTILITY OPERATIONS	
41400	GAINS FROM DISPOSITION OF UTILITY PLANT	

0224 STATEMENT OF INCOME FOR THE YEAR - PART II

1. ACCOUNT NO.	2. DESCRIPTION	3. AMOUNT
41406	LOSSES FROM DISPOSITION OF UTILITY PLANT	
41500	EXPENSES OF PLANT LEASED TO OTHERS	
41998	TOTAL UTILITY OPERATING EXPENSES	
41490	NET UTILITY OPERATING INCOME	
	OTHER INCOME AND DEDUCTIONS	
	OTHER INCOME:	
41500	REV FROM MERCHANDISING JOBBING AND CONTRACT WORK	
41600	COSTS AND EXPENSES OF MERCH JOBBING AND CONTRACT WK	
41700	REVENUES FROM NONUTILITY OPERATIONS	
41800	EXPENSES OF NONUTILITY OPERATIONS	
41900	NONOPERATING RENTAL INCOME	
42000	EQUITY IN EARNINGS OF SUBSIDIARY COMPANIES	
42100	INTEREST AND DIVIDEND INCOME	
42200	ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION	
42300	MISCELLANEOUS NONOPERATING INCOME	
42400	GAINS ON DISPOSITION OF PROPERTY	
42190	TOTAL OTHER INCOME	
	OTHER INCOME DEDUCTIONS	
42500	LOSSES ON DISPOSITION OF PROPERTY	
42600	MISCELLANEOUS AMORTIZATION	
42700	DONATIONS	
42800	LIFE INSURANCE	
42830	PENALTIES	

SAMPLE

STATEMENT OF INCOME FOR THE YEAR - PART III

1. ACCOUNT NO.	2. DESCRIPTION	3. AMOUNT
42640	EXPEND FOR CERTAIN CIVIC POL AND RELATED ACTIVITIES	
42650	OTHER DEDUCTIONS	
42670	TOTAL OTHER INCOME DEDUCTIONS	
	TAXES APPLICABLE TO OTHER INCOME AND DEDUCTIONS	
40820	TAXES OTHER THAN INCOME TAXES-OTHER INC AND DEDUCTIONS	
40840	INCOME TAXES-OTHER INCOME AND DEDUCTIONS	
40860	PROV FOR DEFERRED INC TAXES-CREDIT-OTHER INC AND DED	
40880	PROV FOR DEFERRED INC TAXES-DEBIT-OTHER INC AND DED	
40900	INVESTMENT TAX CREDIT ADJUSTMENTS-NONUTILITY OPERATIONS	
40920	INVESTMENT TAX CREDITS	
40940	TOTAL TAXES ON OTHER INCOME AND DEDUCTIONS	
40960	TAX OTHER INCOME AND DEDUCTIONS	
40980	INTEREST ON LONG-TERM DEBT	
41000	AMORTIZATION OF DEBT DISCOUNT AND EXPENSES	
41020	AMORTIZATION OF LOSSES ON REACQUIRED DEBT	
41040	AMORTIZATION OF PREMIUM ON DEBT-CREDIT	
41060	AMORTIZATION OF GAIN ON REACQUIRED DEBT-CREDIT	
41080	INTEREST ON DEBT TO ASSOCIATED COMPANIES	
41100	OTHER INTEREST EXPENSE	
41120	TOTAL INTEREST CHARGES	
41140	INCOME BEFORE EXTRAORDINARY ITEMS	

SAMPLE

STATEMENT OF INCOME FOR THE YEAR - PART IV

1. ACCOUNT NO.	2. DESCRIPTION	3. AMOUNT
	EXTRAORDINARY ITEMS	
41160	EXTRAORDINARY INCOME	
41180	EXTRAORDINARY DEDUCTIONS	
41200	NET EXTRAORDINARY ITEMS	
41220	INCOME TAXES-EXTRAORDINARY ITEMS	
41240	EXTRAORDINARY ITEMS AFTER INCOME TAXES	
41260	INCOME TRANSFERRED FROM NET INCOME	

STATEMENT OF INCOME FOR THE YEAR - PART V

1. ACCOUNT NO.	2. DESCRIPTION	3. AMOUNT
	UTILITY OPERATING INCOME-ELECTRIC/GAS DEPARTMENT	
	OPERATING REVENUES:	
40001	OPERATING REVENUES	
	OPERATING EXPENSES:	
40101	OPERATING EXPENSES	
40201	MAINTENANCE EXPENSE	
40301	DEPRECIATION EXPENSE	
40401	AMORTIZATION OF LIMITED-TERM PLANT	
40501	AMORT AND DEPLETION OF NATURAL GAS LAND AND LAND RIGHTS	
40601	AMORT OF UNDERGROUND STORAGE LAND AND LAND RIGHTS	
40701	AMORTIZATION OF OTHER LIMITED-TERM GAS PLANT	
40801	AMORTIZATION OF OTHER PLANT	
40901	AMORTIZATION OF PLANT ACQUISITION ADJUSTMENTS	
41001	AMORTIZATION OF RESERVE LOSSES	
41101	AMORTIZATION OF CONVERSION EXPENSES	
41201	TAXES OTHER THAN INCOME TAXES-UTILITY OPERATING INCOME	
41301	INCOME TAXES-UTILITY OPERATING INCOME	
41401	PROV FOR DEFERRED INC TAXES-UTILITY OPERATING INCOME	
41501	PROV FOR DEF INC TAXES-CREDIT-UTILITY OPERATING INCOME	
41601	INVESTMENT TAX CREDIT ADJ-UTILITY OPERATIONS	
41701	GAINS FROM DISPOSITION OF UTILITY PLANT	
41701	LOSSES FROM DISPOSITION OF UTILITY PLANT	

SAMPLE

STATEMENT OF INCOME FOR THE YEAR - PART VI

1. ACCOUNT NO.	2. DESCRIPTION	3. AMOUNT
41801	TOTAL UTILITY OPERATING EXPENSES	
41901	NET UTILITY OPERATING INCOME	

STATEMENT OF INCOME FOR THE YEAR - PART VII

1. ACCOUNT NO.	2. DESCRIPTION	3. AMOUNT
	UTILITY OPERATING INCOME-ELECTRIC/GAS DEPARTMENT	
	OPERATING REVENUES:	
40002	OPERATING REVENUES	
	OPERATING EXPENSES:	
40107	OPERATING EXPENSES	
[illegible]	MAINTENANCE EXPENSE	
[illegible]	DEPRECIATION EXPENSE	
[illegible]	AMORTIZATION OF LIMITED-TERM PLANT	
[illegible]	AMORT AND DEPLETION OF NATURAL GAS LAND AND LAND RIGHTS	
[illegible]	AMORT OF UNDERGROUND STORAGE LAND AND LAND RIGHTS	
[illegible]	AMORTIZATION OF OTHER LIMITED-TERM GAS PLANT	
[illegible]	AMORTIZATION OF OTHER PLANT	
[illegible]	AMORTIZATION OF PLANT ACQUISITION ADJUSTMENTS	
[illegible]	AMORTIZATION OF PREMIUMS/ LOSSES	
[illegible]	AMORTIZATION OF CONVERSION EXPENSES	
[illegible]	[illegible] FROM INCOME TAXES-UTILITY OPERATING INCOME	
[illegible]	FEDERAL TAXES-UTILITY OPERATING INCOME	
[illegible]	PROV FOR DEFERRED INC TAXES-UTILITY OPERATING INCOME	
[illegible]	PROV FOR DEF INC TAXES-UTILITY OPERATING INCOME	
[illegible]	[illegible] ALL OTHER UTILITY OPERATIONS	
[illegible]	GAINS FROM DISPOSITION OF UTILITY PLANT	
41172	LOSSES FROM DISPOSITION OF UTILITY PLANT	

SAMPLE

STATEMENT OF INCOME FOR THE YEAR - PART VII

1. ACCOUNT NO.	2. DESCRIPTION	3. AMOUNT
[illegible]	TOTAL UTILITY OPERATING EXPENSES	
[illegible]	NET UTILITY OPERATING INCOME	

SAMPLE

STATEMENT OF INCOME FOR THE YEAR - PART IX

1. ACCOUNT NO.	2. DESCRIPTION	3. AMOUNT
	UTILITY OPERATING INCOME-STEAM DEPARTMENT	
	OPERATING REVENUES:	
40000	OPERATING REVENUES	
	OPERATING EXPENSES:	
40100	OPERATING EXPENSE	
40[illegible]	MAINTENANCE EXPENSE	
40[illegible]	DEPRECIATION EXPENSE	
40[illegible]	AMORTIZATION OF LIMITED-TERM PLANT	
40[illegible]	AMORT AND DEPLETION OF NATURAL GAS LAND AND LAND RIGHTS	
40[illegible]	AMORT OF UNDERGROUND STORAGE LAND AND LAND RIGHTS	
40[illegible]	AMORTIZATION OF OTHER LIMITED TERM GAS PLANT	
40[illegible]	AMORTIZATION OF OTHER PLANT	
40[illegible]	AMORTIZATION OF PLANT ACQUISITION ADJUSTMENTS	
40[illegible]	AMORTIZATION OF PROPERTY LOSSES	
40[illegible]	AMORTIZATION OF CONVERSION EXPENSES	
40[illegible]	TAXES OTHER THAN INCOME TAXES-UTILITY OPERATING INCOME	
40[illegible]	INCOME TAXES-UTILITY OPERATING INCOME	
41[illegible]	PROV FOR DEFERRED INC TAXES-UTILITY OPERATING INCOME	
41[illegible]	PROV FOR DEF INC TAXES-CREDIT-UTILITY OPERATING INCOME	
41[illegible]	INVESTMENT TAX CREDIT ADJ-UTILITY OPERATIONS	
41[illegible]	GAINS FROM DISPOSITION OF UTILITY PLANT	
411[illegible]	LOSSES FROM DISPOSITION OF UTILITY PLANT	

SAMPLE

STATEMENT OF INCOME FOR THE YEAR - PART X

1. ACCOUNT NO.	2. DESCRIPTION	3. AMOUNT
41[illegible]	TOTAL UTILITY OPERATING EXPENSES	
[illegible]	NET UTILITY OPERATING INCOME	

SAMPLE

STATEMENT OF INCOME FOR THE YEAR - PART XI

1. ACCOUNT NO.	2. DESCRIPTION	3. AMOUNT
	OPERATING REVENUES:	
A0005	OPERATING REVENUES	
	OPERATING EXPENSES:	
A0105	OPERATING EXPENSE	
A0205	MAINTENANCE EXPENSE	
A0305	DEPRECIATION EXPENSE	
A0405	AMORTIZATION LIMITED-TERM PLANT	
A0505	AMORT AND DEPLETION OF NATURAL GAS LAND AND LAND RIGHTS	
A0605	AMORT OF UNDERGROUND STORAGE LAND AND LAND RIGHTS	
A0705	AMORTIZATION OF OTHER LIMITED-TERM GAS PLANT	
A0805	AMORTIZATION OF OTHER PLANT	
A0905	AMORTIZATION OF PLANT ACQUISITION ADJUSTMENTS	
A1005	AMORTIZATION OF PROPERTY LOSSES	
A1105	AMORTIZATION OF CONVERSION EXPENSES	
A1205	TAXES OTHER THAN INCOME TAXES-UTILITY OPERATING INCOME	
A1305	INCOME TAXES-UTILITY OPERATING INCOME	
A1405	PROV FOR DEFERRED INC TAXES-UTILITY OPERATING INCOME	
A1505	PROV FOR NET INC TAXES-CREDIT UTILITY OPERATING INCOME	
A1605	INVESTMENT TAX CREDIT ADJ-UTILITY OPERATIONS	
A1705	GAIN FROM DISPOSITION OF UTILITY PLANT	
A1805	LOSSES FROM DISPOSITION OF UTILITY PLANT	

SAMPLE

STATEMENT OF INCOME FOR THE YEAR - PART XII

1. ACCOUNT NO.	2. DESCRIPTION	3. AMOUNT
A1905	TOTAL UTILITY OPERATING EXPENSES	
A2005	NET UTILITY OPERATING INCOME	

SAMPLE

STATEMENT OF RETAINED EARNINGS FOR THE YEAR

1. ACCOUNT NO.	2. DESCRIPTION	3. AMOUNT
	UNAPPROPRIATED RETAINED EARNINGS (ACCOUNT 216)	
216.00	UNAPPROPRIATED RETAINED EARNINGS	
439.00	ADJUSTMENTS TO RETAINED EARNINGS-CREDITS	
439.00	ADJUSTMENTS TO RETAINED EARNINGS-DEBITS	
439.00	ESCROW TRANSFERS FROM NET INCOME	
439.00	APPROPRIATIONS OF RETAINED EARNINGS	
439.00	DIVIDENDS DECLARED PREFERRED STOCK	
439.00	DIVIDENDS DECLARED COMMON STOCK	
216.00	TRANSFERRED FROM ACCOUNT 216.10 UNAPP. RAUSED NET EARNINGS	
216.00	UNAPPROPRIATED RETAINED EARNINGS-END OF YEAR	
	APPROPRIATED RETAINED EARNINGS (ACCOUNT 215)	
215.00	APPROPRIATED RETAINED EARNINGS	
216.00	TOTAL RETAINED EARNINGS ACCOUNT 215 AND 216	

SAMPLE

STATEMENT OF CHANGES IN FINANCIAL POSITION - PART I

1. ACCOUNT NO.	2. DESCRIPTION	3. AMOUNT
	SOURCES OF FUNDS	
	FUNDS FROM OPERATIONS	
01000	NET INCOME	
	PRINCIPAL NON CASH CHARGES TO INCOME	
01010	DEPRECIATION AND DEPLETION	
01020	AMORTIZATION OF UTILITY PLANT	
01030	PROVISION FOR DEFERRED OR FUTURE INCOME TAXES NET	
01040	INVESTMENT TAX CREDIT ADJUSTMENTS	
01050	ALLOWANCE FOR FUNDS USED CONSTRUCTION	
01060	INCREASE IN UNDISTRIBUTED SUBSIDIARY EARNINGS	
01070	AMORTIZATION OTHER	
01080	OTHER NET	
01090	TOTAL FROM OPERATIONS	
	FUNDS FROM OUTSIDE SOURCES	
01100	LONG TERM DEBT	
01110	PREFERRED STOCK	
01120	COMMON STOCK	
01130	POLLUTION CONTROL BONDS	
01140	NET INCREASE IN SHORT TERM DEBT	
01150	OTHER NET	
01160	TOTAL FUNDS FROM OUTSIDE SOURCES	
	OTHER SOURCES	
01170	SALE OF NON CURRENT ASSETS INVESTMENTS	
01180	SALE OF NON CURRENT ASSETS OTHER ASSETS	

STATEMENT OF CHANGES IN FINANCIAL POSITION - PART II

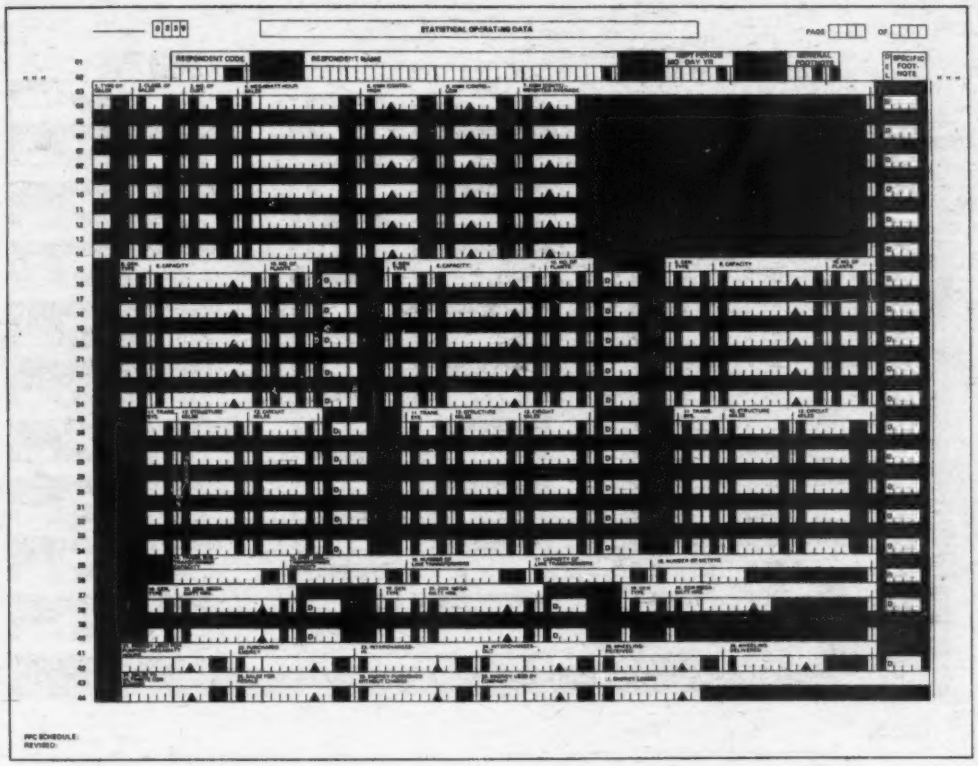
1. ACCOUNT NO.	2. DESCRIPTION	3. AMOUNT
011901	SALE OF NON-CURRENT ASSETS-OTHER	
01[illegible]	CONTRIBUTIONS FROM ASSOCIATES AND SUBSIDIARY COMPANIES	
01[illegible]	DECREASE IN WORKING CAPITAL	
01[illegible]	DECREASE IN DEFERRED DEBITS	
01[illegible]	OTHER NET	
012400	TOTAL SOURCES OF FUNDS	
	APPLICATION OF FUNDS	
	CONSTRUCTION AND PLANT EXPENDITURES	
012500	GROSS ADDITIONS TO UTILITY PLANT	
01[illegible]	GROSS ADDITIONS TO NONUTILITY PLANT	
01[illegible]	OTHER PLANT EXPENDITURES	
01[illegible]	TOTAL APPLICATION TO CONSTRUCTION AND PLANT	
01[illegible]	DIVIDENDS ON PREFERRED STOCK	
01300	DIVIDENDS ON COMMON STOCK	
	FUNDS FOR RETIREMENT OF SECURITIES AND DEBT	
01310	LONG TERM DEBT	
01[illegible]	PREFERRED STOCK	
01[illegible]	REDEMPTION OF CAPITAL STOCK	
01[illegible]	NET DECREASE IN SHORT TERM DEBT	
01[illegible]	OTHER DEBT NET	
01360	TOTAL FUNDS FOR RETIREMENT OF SECURITIES AND DEBT	
	OTHER APPLICATIONS	
01370	PURCHASE OF NON CURRENT ASSETS INVESTMENTS	
01380	PURCHASE OF NON CURRENT ASSETS FIXED ASSETS	

SAMPLE

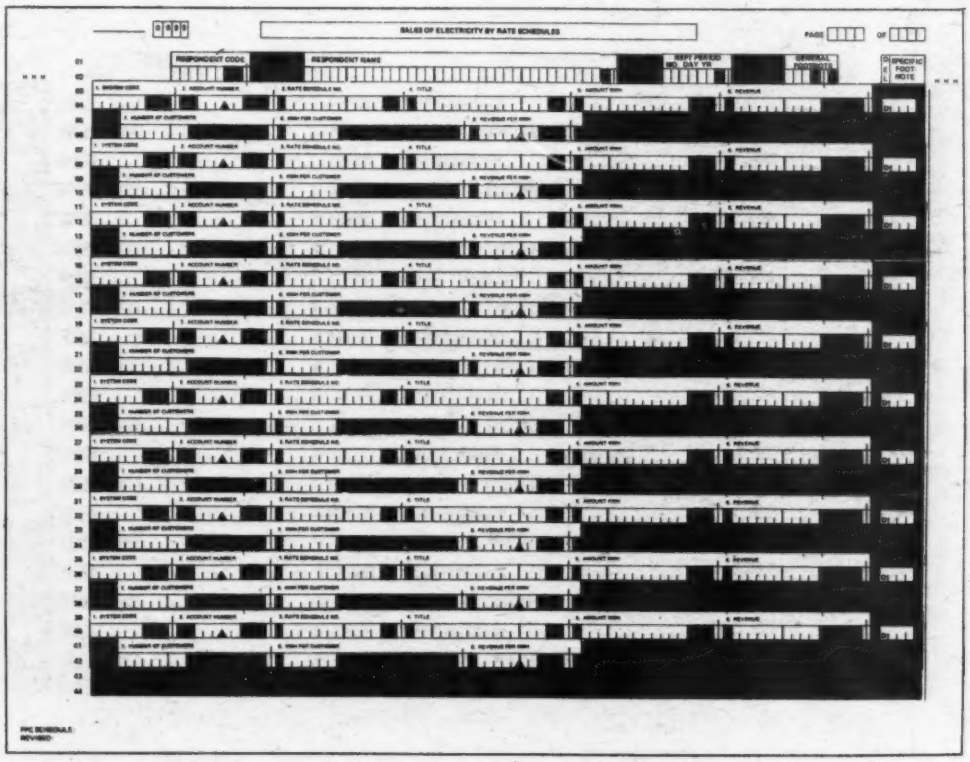
STATEMENT OF CHANGES IN FINANCIAL POSITION - PART III

1. ACCOUNT NO.	2. DESCRIPTION	3. AMOUNT
01[illegible]	PURCHASE OF NON-CURRENT ASSETS-OTHER	
01[illegible]	INVESTMENTS IN AND ADVANCES TO ASSOC. AND SUB. COMPANIES	
01[illegible]	INCREASE IN WORKING CAPITAL	
01[illegible]	INCREASE IN DEFERRED DEBITS	
01[illegible]	OTHER NET	
01[illegible]	TOTAL APPLICATION OF FUNDS	

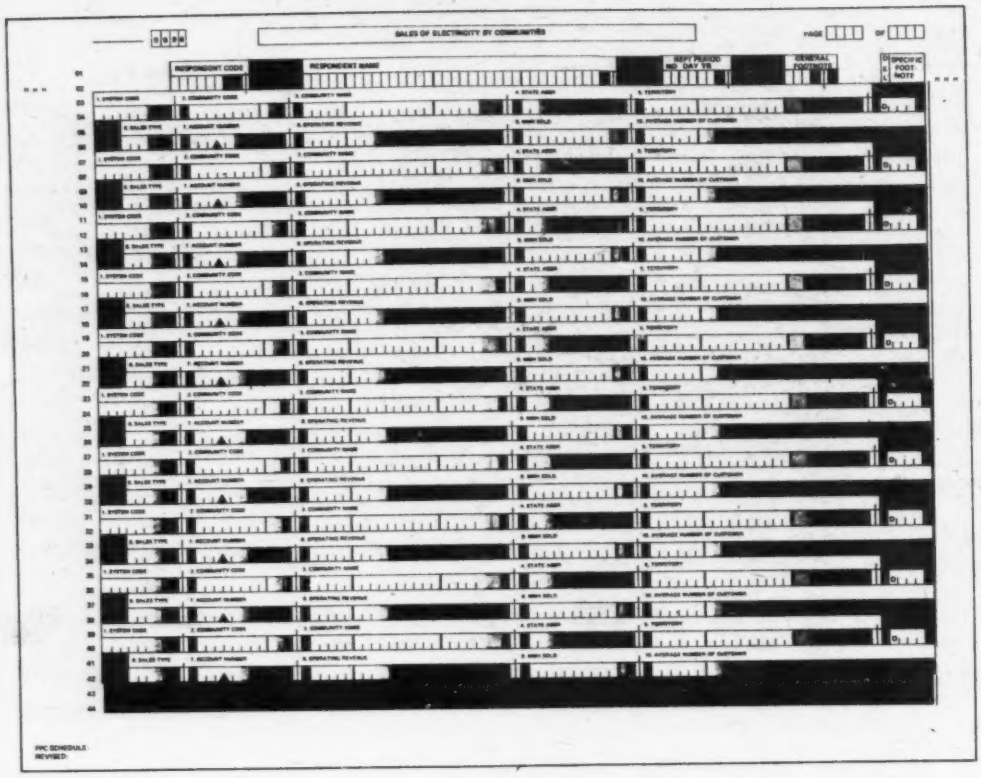
SAMPLE



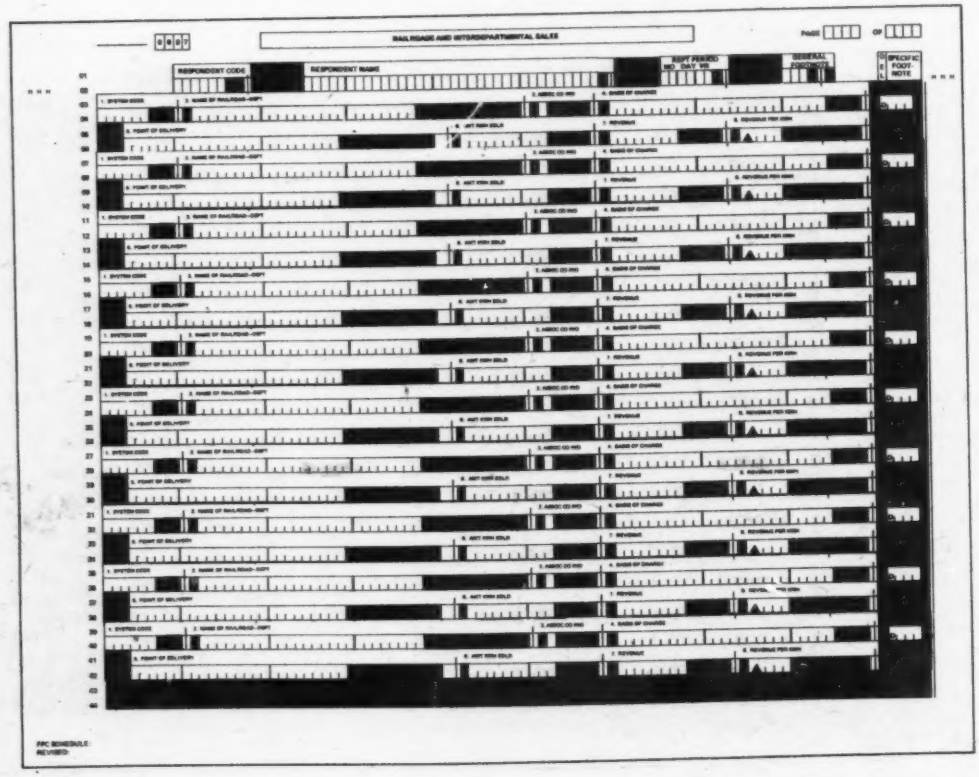
SAMPLE



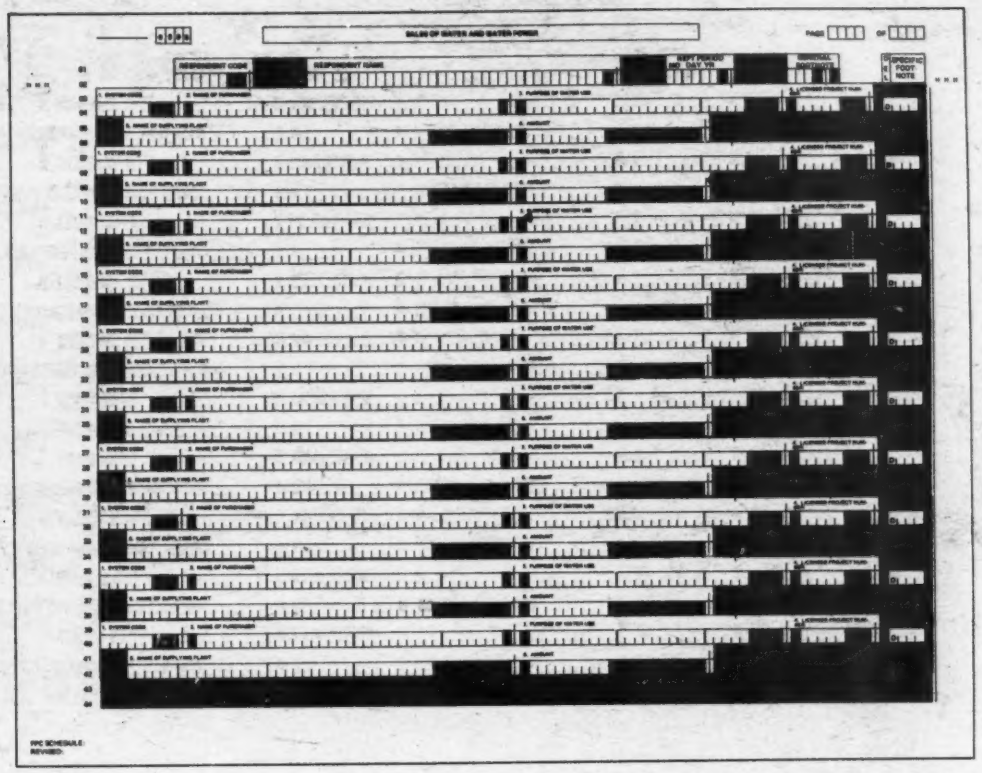
SAMPLE

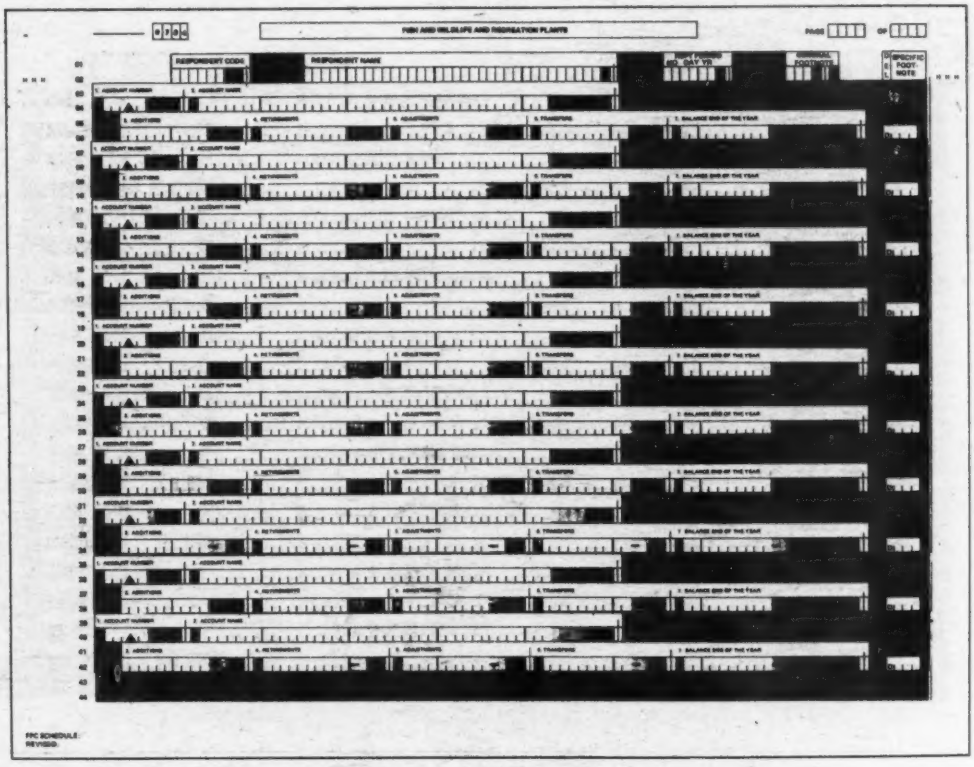


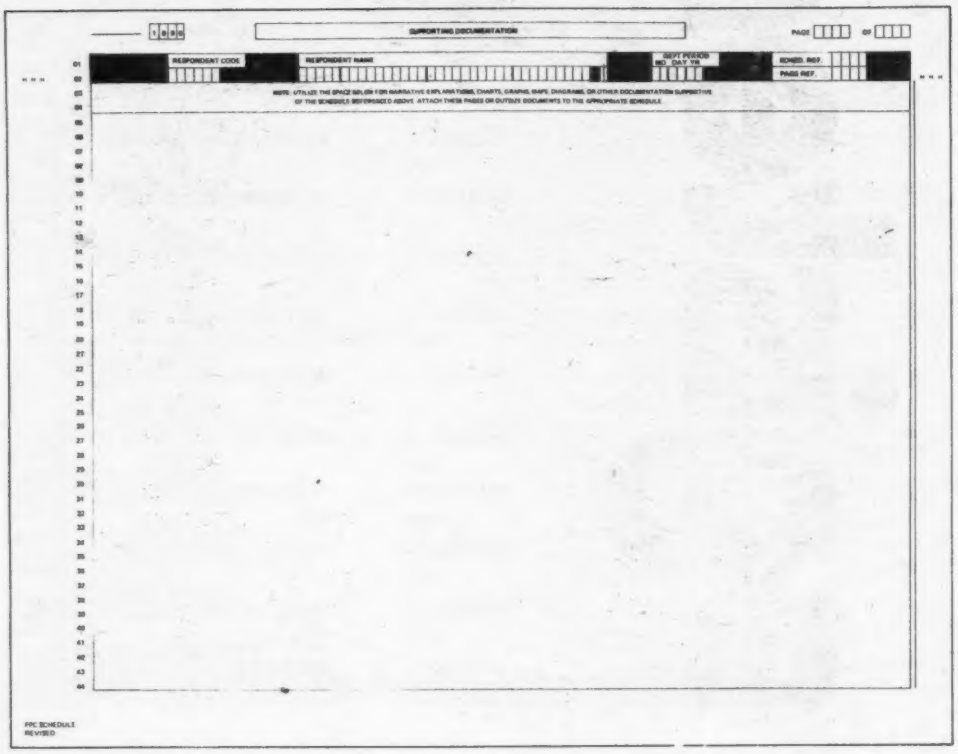
SAMPLE



SAMPLE


SALES OF WATER AND WATER POWER
RESPONDENT CODE
RESPONDENT NAME
YEAR (QUARTER) MO. DAY YR.
ORIGINAL RESUBMISSION
SPECIFIC FOOT NOTE
PAGE
OF
1. SYSTEM CODE
2. NAME OF PURCHASER
3. PURPOSE OF WATER USE
3-A. LICENSED PROJECT NUM.
4. NAME OF SUPPLYING PLANT
5. AMOUNT
FPC SCHEDULE
REVISED


FISH AND WILDLIFE AND RECREATION PLANTS
RESPONDENT CODE
RESPONDENT NAME
YEAR (QUARTER) MO. DAY YR.
ORIGINAL RESUBMISSION
SPECIFIC FOOT NOTE
PAGE
OF
1. ACCOUNT NUMBER
2. ACCOUNT NAME
3. ADDITIONS
4. RETIREMENTS
5. ADJUSTMENTS
6. TRANSFERS
7. BALANCE END OF THE YEAR
FPC SCHEDULE
REVISED



[FR Doc.76-26855 Filed 9-14-76;8:45 am]